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# STATISTICS OF INCOME . . . 1958

# Fiduciary, Gift, and Estate TAX RETURNS

Filed during calendar year 1959

U. S. TREASURY DEPARTMENT . INTERNAL REVENUE SERVICE

## LETTER OF TRANSMITTAL

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., January 16, 1961.

DEAR MR. SECRETARY:

I am transmitting the Statistics of Income-1958, Fiduciary, Gift and Estate Tax Returns filed during 1959. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code of 1954, which calls for the preparation and publication of Statistics of Income. It contains under one cover, all statistics relating to the general area of wealth derived from fiduciary tax returns for income from property held in trust, and from gift and estate tax returns for gratuitous transfers of assets. The statistics generally relate to the calendar year 1958. Fiduciary income tax statistics are based on the income year 1958. Gift and estate tax statistics represent, for the most part, transfers of wealth during 1958.

Benchmark data are presented for taxable and nontaxable returns for each of the three taxes, and include sources of income reported on fiduciary returns, and types of property reported on gift and estate tax returns. Also reported are deductions, exemptions, credits, tax, and other significant data. With regard to the fiduciary statistics, information is presented for the first time on bank-administered trusts. For gift tax returns, information is presented for the first time by States and Territories, while for estate tax returns, additional information by States and Territories and new information on methods of estate valuation are available.

DANA LATHAM, Commissioner of Internal Revenue.

Hon. Robert B. Anderson, Secretary of the Treasury.

# **CONTENTS**

	Page
Introduction	vii
Fiduciary income tax returns:	
Fiduciary income tax returns for 1958	2
Tables for fiduciary income tax returns for 1958	14
Historical tables, fiduciary income tax returns	30
Synopsis of fiduciary income tax law	32
Gift tax returns:	
Gift tax returns filed during 1959	34
Tables for gift tax returns filed during 1959	40
Synopsis of gift tax law	47
Estate tax returns:	
Estate tax returns filed during 1959	50
Tables for estate tax returns filed during 1959	57
Historical table, estate tax returns	82.
Synopsis of estate tax law	83
Facimiles of fiduciary, gift, and estate tax returns:	
Facsimile of fiduciary income tax return	87
Facsimile of gift tax return	101
Facsimile of estate tax returns (selected pages)	105
Index	111

## INTRODUCTION

## FIDUCIARY, GIFT, AND ESTATE TAX RETURNS FILED DURING 1959

For the first time since the 1950 Statistics of Income, all statistics relating to the general area of wealth are presented together in one volume. In the past, statistics from fiduciary income tax returns and from gift and estate tax returns have been released either separately, or in combinations with other statistics. For subsequent years, these data will be prepared biennially and summarized in a separate Fiduciary, Gift, and Estate Tax Returns report.

The statistics contained in this report generally relate to the year 1958. For fiduciary returns, this was the income year 1958. Although gift and estate tax returns more specifically related to the filing year 1959, most of the transfers of wealth taxed on these returns occurred during 1958.

The taxes reported on the three types of returns are similar only in the case of gifts and estates. The gift and estate taxes are direct levies on wealth, on gratuitous transfers of property by living persons in the one case, and on gratuitous transfers of property by decedents, in the other case. The tax rates on gifts and estates are related in that the rates on the former are a fixed percent of the rates on the latter.

By way of contrast, the fiduciary income tax is a tax on income from wealth held in trust. It is more nearly comparable to the individual income tax. Its rates are in fact those of an individual income tax-payer not head of household or surviving spouse.

A gift tax was paid by a living donor on individual bequests generally valued at more than \$3,000, while the estate tax was paid by the estate of a decedent on a gross estate generally valued at more than \$60,000. A fiduciary income tax return was filed annually by an estate regardless of the size of the estate, for gross income of \$600 or more, earned from property held in trust by the estate and not

currently distributed to beneficiaries. Included were amounts of income in respect of a decedent not properly reportable on the final individual income tax return and received by the estate before its settlement. Distributed income was taxed to the beneficiaries on individual income tax returns.

In some cases, a fiduciary had to file a final individual income tax return for income received by the decedent during that part of the income year which preceded death, an estate tax return for the value of the decedent's gross estate, and then fiduciary income tax returns for income received and retained by the estate annually before its final settlement.

A fiduciary income tax return was also required for the income of trusts other than estates, if thay had gross income of \$600 or more, or any taxable income. These trusts were created either by a decedent through a will, or by a living grantor. In the first instance, a fiduciary annually filed a return for the retained income of a trust after the estate was settled and a final return filed for the income of the estate. In the second instance, the grantor was taxed on an individual income tax return for income not derived from the property irrevocably placed in trust, while the trust was taxed on a fiduciary income tax return for income derived from the property placed in trust, and not distributed. The distributed portion was reported by the beneficiaries in their individual income tax returns.

Number of returns for each of these three taxes are presented in this report, together with sources of income reported on fiduciary returns and types of property reported on gift and estate tax returns. Deductions, exemptions, credits, tax, and other relevant data are also included.

Fiduciary Income Tax Returns

# FIDUCIARY INCOME TAX RETURNS

# CONTENTS

Page
Fiduciary income tax returns for 1958
Fiduciary income tax summary
Number of returns, income, and tax
Deductions
Estates and trusts
Fiduciary income tax provisions of the 1954 Code
Estates and trusts
Distributions to beneficiaries
Sources of data and description of sample
Sources of data
Description of sample
Explanation of classifications and terms
Classification of fiduciary income tax returns
Sources of income comprising total income
Deductions10
Measures of fiduciary income
Tax items
Tables for fiduciary income tax returns for 1958:
1. Number of returns, total income, taxable income, and income
tax, by total income classes and classes cumulated 14
2. Sources of income and loss, deductions, exemptions, taxable
income, and tax items, by total income classes 15
3. Trusts: Sources of income and loss, exemptions, taxable
income, and income tax—all trusts, bank-administered
trusts, and nonbank-administered trusts, by total income
classes
4. Estates: Sources of income and loss, exemptions, taxable income, and income tax, by total income classes
income, and income tax, by total income classes 25 5. Returns with taxable income-taxable income, income tax, and
tax credits, by taxable income classes and types of tax. 27 6. Taxable returns-total income, taxable income, income tax,
average tax, and effective tax rate, by total income
classes, and types of tax
7. Selected sources of income, total income, taxable income,
and income tax, by States and Territories
Historical tables, fiduciary income tax returns:
8. Taxable returns—Number of returns, total income, and tax,
by total income classes, 1949-1958
9 Taxable returns—Sources of income and deductions by type,
1949–1958
Synopsis of fiduciary income tax law:
I. Requirement for filing return and exemption under the
fiduciary income tax law, 1949-1958
II. Minimum and maximum income tax rates under fiduciary income
tax law, 1949-1958
Facsimile of fiduciary income tax return:
Form 1041, Fiduciary income tax return
Schedule J
Alphabetical index

# FIDUCIARY INCOME TAX RETURNS FOR 1958

Statistics for estates and trusts presented in this report were derived from a sample of fiduciary income tax returns filed during 1959, drawn to represent the total number of fiduciary returns for the income year 1958. The number of returns for 1958 was 558 thousand, about 68 thousand more than for 1956, the most recent year for which comparable data are available.

The provisions of the internal revenue laws under which these returns were filed were substantially the same as those set forth in the Internal Revenue Code of 1954. There were a few changes in the law resulting from the "Technical Amendments Act of 1958" and the "Small Business Tax Revision Act of 1958" which affect the comparability of the detailed statistics contained in this report with those for 1956. These changes related to additional firstyear depreciation, uninsured casualty and theft losses of business property and capital assets held more than six months for the production of income, and stockholders' share of income from a small business corporation that elected not to be taxed as a corporation. These changes are noted in the text description of the items affected.

#### FIDUCIARY INCOME TAX SUMMARY

#### Number of Returns, Income, and Tax

The number of fiduciary income tax returns reached a record high for 1958. Of the 558 thousand total returns, 189 thousand were taxable and 370 thousand were nontaxable. Compared with 1956, the number of taxable returns increased by 17 thousand or 10 percent, while the number of nontaxable returns increased by more than 51 thousand or 16 percent. Nontaxable returns accounted for 75 percent of the increase in total returns for 1958. In 1956, they accounted for only 33 percent of the increase reported for that year.

Returns with total income under \$5,000 accounted for almost two-thirds of the returns for 1958. Another 15 percent of the returns reported total income of \$5,000 under \$10,000, while 19 percent had total income of \$10,000 or more. These proportions remained unchanged from 1956.

Total income reported on fiduciary returns rose to a new high of \$5,055 million, almost \$171 million more than 1956. However not all sources of income reflected this rise. While dividends remained the largest source of income, dividend income declined by \$10 million to \$2,190 million for 1958. Dividends were again reported on 73 percent of the returns, but for 1958, accounted for only 43 percent of total income. Net proceeds from sales of capital

assets, the second largest source of income, also showed a decline, from \$1,173 million to \$1,060 million. This source was reported on 44 percent of the returns and accounted for another 21 percent of total income. The only other sources showing a decline were net proceeds from sales of property other than capital assets, and miscellaneous income.

It was the secondary sources that accounted for the rise in total income for 1958. The combined income from interest, rents and royalties, partnership and fiduciary, and trade or business, increased by \$324 million or 23 percent, to \$1,727 million. A significant increase occurred for trade or business, where an increase of over 52 percent was reported.

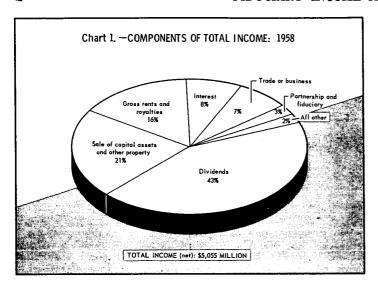
Despite the rise in total income, income taxable to the fiduciary dropped to less than \$890 million, and correspondingly, the income tax also declined. Income tax after credits was reported at \$309 million, \$18 million less than for 1956. In contrast to individual income tax returns statistics for 1958, large returns contained most of the income and tax. Fiduciary returns with total income of \$10,000 or more, accounted for 76 percent of total income and 87 percent of income tax after credits.

While the amounts of tax attributable to the regular normal tax and surtax, and to the alternative tax were nearly equal in 1956, for 1958 the normal tax and surtax increased to \$170 million, while the alternative tax decreased to \$138 million. The latter reflected the decline in sales of capital assets as a source of income.

Changes between the two years, 1958 and 1956, for the most significant items are presented in table A. Chart 1 shows the components of total income for 1958.

Table A .- NUMBER OF RETURNS, INCOME, AND TAX: 1958 AND 1956

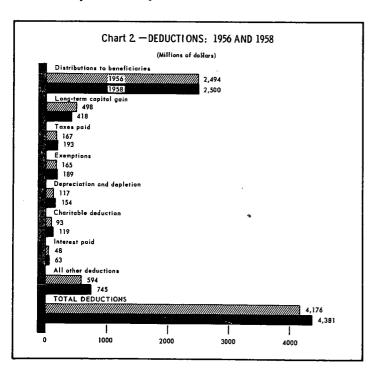
Items	Returns	for—	Increas or decre 1958 ove	ase (-)
	1958	1956	Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of returns, total	558,357 188,805 369,552		+16,620	+13.8 +9.7 +16.0
	(Hi	llion dollars	)	
Total income (less deficit)	5,055.1	4,884.4	+170.6	+3.5
Sources of income: Dividends	2,189.6 412.8 162.1 800.3	2,199.4 345.8 135.4 690.7	+67.0 +26.7	4 +19.4 +19.7 +15.9
Trade or business. Sales of capital assets. Sales of property other than capital assets Other.	352.2 1,060.2 .4 77.4	231.0 1,172.6 26.5 83.0	-112.4 -26.1	+52.5 -9.6 -98.4 -6.8
Taxable income of fiduciary	889.6 308.6	902.1 326.9	-12.5 -18.3	-1.4 -5.6



#### Deductions

An increase in the amounts deducted from total income was responsible for the decline in taxable income and income tax for 1958. Total deductions including exemptions amounted to \$4,381 million compared with \$4,176 million for 1956. For 1958, deductions claimed 87 percent of total income, a 2 percent increase over 1956. Deductions for the two years are compared in Chart 2.

The largest deduction was for distributions to beneficiaries. This \$2,500 million, deductible to the estate or trust and taxable to the beneficiaries, was claimed on nearly two-thirds of the returns. While this deduction increased only slightly over 1956, the deductions for interest paid, depreciation and depletion, and charitable contributions, each increased by more than 25 percent. The increase in the charitable deduction, moreover, was reported on only 6 percent of the returns qualifying for the deduction, in both years. This deduction and the



one for distributions were heavily represented among the nontaxable returns. The deduction for long-term capital gains was the only one to show a decline. This deduction from total income was equal to one-half of the excess net long-term capital gain retained by the fiduciary. Its decline reflected the drop in capital gains as a source of income.

#### Estates and Trusts

Fiduciary income tax returns were filed for the income of an estate or trust. As was also the case for 1956, 73 percent of the fiduciary tax returns for the income year 1958 were returns for trust income and 27 percent were returns for the income of estates. However, of the total number of taxable returns, only 67 percent were for trusts, while 33 percent were for estates. Summary information on estates and trusts for 1958 is presented in table B.

Table B.—ESTATES AND TRUSTS, 1958: NUMBER OF RETURNS, SOURCES OF INCOME, SELECTED DEDUCTIONS, AND TAX

	Tota	al	Esta	tes	Trus	ts
Item	Number or amount	Percent	Number or amount	Percent of total	Number or amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns Taxable Nontaxable	558,357 188,805 369,552	100.0 100.0 100.0	152,061 61,369 90,692	27.2 32.5 24.5	406,296 127,436 278,860	72.8 67.5 75.5
			(Thousand d	lollars)		
Total income (less deficit).	5,055,057	100.0	1,200,209	23.7	3,854,848	76.3
Sources of income: Dividends Interest Partnership and fiduciary. Rents and royalties	2,189,593 412,831 162,104 800,331	100.0 100.0 100.0 100.0	303,716 111,802 46,475 261,322	27.1 28.7	1,885,877 301,029 115,629 539,009	86.1 72.9 71.3 67.3
Trade or business Sales of capital assets Sales of property other	352,187 1,060,193	100.0	216,903 227,502	61.6 21.5	135,284 832,691	38.4 78.5
than capital assets	421 77,397	100.0	-374 32,863	-88.8 42.5	795 44,534	188.8
Distributions to beneficiaries	2,499,966 189,220 889,643 308,599	100.0 100.0 100.0 100.0	312,588 91,224 291,653 94,647	12.5 48.2 32.8 30.7	2,187,378 97,996 597,990 213,952	87.5 51.8 67.2 69.3

### Estates

Of the 152,061 returns for estates, 60 percent were nontaxable. Compared with 1956, taxable estates increased by 20 percent and nontaxable estates by 15 percent. Almost 70 percent of the estates had total income of less than \$5,000. Total income was reported at \$1,200 million, 21 percent more than for 1956. Of this amount, nearly three-fourths was found on returns with total income of \$10,000 or more. The chief sources of income were more evenly distributed among dividends, rents and royalties, capital gains, and trade or business, for estates than for trusts, although dividends was the largest source, comprising 25 percent of the total and reported on 56 percent of the returns. Sales of property other than capital assets was the only source to show a loss for the year. Compared with 1956, the largest increase was registered for trade or business, which rose by 47 percent. Increases were also noted for dividends, interest, partnership and fiduciary, rents and royalties, and sales of capital assets.

For 1958, the deduction for distributions to beneficiaries of estates amounted to \$313 million, which was only 13 percent of the total amount distributed on

fiduciary returns. Slightly more than one-third of the estates claimed this deduction. Exemptions were claimed for each estate and amounted to \$91 million.

Although taxable income reported for the total number of fiduciary income tax returns declined for the year, that portion attributable to estates, \$292 million, increased by more than \$49 million. Reflecting this increase, the income tax after credits for estates rose to a record \$95 million, representing a 17 percent increase over 1956.

#### Trusts

Although estates increased by 17 percent since 1956 and trusts by only 13 percent, trusts continued to account for most of the total income, taxable income, and income tax reported on fiduciary income tax returns.

Trusts were either simple or complex. Of the 406,296 trusts, 287,108 or 71 percent were simple trusts and 119,188 or 29 percent were complex trusts. The size exemptions, \$300 or \$100, rather than the legal definitions used to identify these two types of trusts amounted to \$86 million in the case of simple trusts and \$12 million in the case of complex trusts. Most trusts were administered by banks or trust companies. Only 36 percent were not so administered. One grantor could create several trusts. For 1958, there were 892 multiple trusts reported on 270 returns. The average number of multiple trusts on a return with total income less than \$50,000 was three, while the average number on a return with total income \$50,000 or more, was five. Information on multiple trust returns is summarized in table C.

Table C .- MULTIPLE TRUSTS: 1958

		Returns with t	otal income—
Items	Total	Under \$50,000	\$50,000 or more
	(1)	(2)	(3)
Number of returns	270	259	11
Number of multiple trusts	892	832	60
Total incomethousand dollars	4,089	2,719	1,370
Exemptions (\$300): Number of truststhousand dollars  Exemptions (\$100):	365 110	309 93	56 17
Number of truststhousand dollars	527 53	523 52	( <sup>1</sup> )
Distributions to beneficiaries:  Number of trusts	588 2,631	528 1,757	60 874
Taxable income of fiduciary:  Number of truststhousand dollars	396 480	372 339	24 141
Income tax after credits:  Number of truststhousand dollars	396 118	372 60	24 58

<sup>1</sup>Less than \$500.

Almost 69 percent of trusts were nontaxable. While taxable trusts increased by only 5 percent since 1956, nontaxable trusts increased by more than 16 percent.

Although less than two-thirds of trusts had total income under \$5,000, more than three-fourths of the \$3,855 million in trust total income was reported for the 78 thousand trusts with total income of \$10,000 or more. Trust income comprised 76 percent of the total income reported on fiduciary returns.

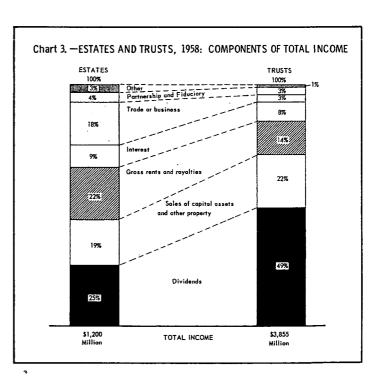
The increase in total income reported on fiduciary returns was largely attributable to the \$207 million increase reported for estates. Trust income, on the other hand, showed a \$36 million decrease. This decline was caused by a drop in income from the two

largest sources, dividends, and sales of capital assets. A net decline of \$182 million was noted for these sources. Despite the drop, dividends of \$1.886 million remained by far the largest source of trust income. Dividends accounted for 49 percent of the total and were reported for 80 percent of the trusts. The second largest source, sales of capital assets, amounting to a net \$833 million, was reported for 47 percent of the trusts and comprised 22 percent of total income. The other sources showing a loss were sales of property other than capital assets, and miscellaneous income. On the other hand, the combined net income from the third largest source, rents and royalties, and from other secondary sources, namely interest, partnership and fiduciary, and trade or business, rose by 18 percent for 1958. As was the case with estates, trade or business profit increased the most. A 62 percent increase was noted for this source.

Most of the distributions to beneficiaries reported on fiduciary returns were attributable to trusts. This deduction, totaling \$2,187 million, was reported for 314 thousand trusts comprising all simple trusts, but only 23 percent of the complex trusts.

Only 31 percent of the trusts had taxable income. The total, \$598 million, was \$62 million less than for 1956. Consequently, the income tax after credits for trusts declined by 13 percent to \$214 million.

A summary of the components of total income of estates and trusts is presented in Chart 3.



FIDUCIARY INCOME TAX PROVISIONS OF THE 1954 CODE

A fiduciary is a bank or an individual serving as a trustee, guardian, administrator, or executor of an estate or trust. In general, fiduciary income tax returns, Forms 1041, reflect annual income from estates in process of settlement, or from any other trust for which a fiduciary acts as administrator. A fiduciary differs from a receiver, a trustee in

bankruptcy, or an assignee in charge of corporate property, each of whom reports income on corporation income tax returns. Where an individual receives income as an agent, to be paid over to another, no fiduciary return is required.

#### Estates and trusts

Returns for estates are filed annually while the estate is being administered. Generally, returns for the income of an estate are required for only a few years. Income of other trusts is of a more permanent nature. Such trusts are created by means of a will of a declaration of trust, where the trustees are primarily engaged in conserving or protecting property. Trusts may exist for either a term of years or for an indefinite period depending on the stipulations of the trust instrument or agreement. The income of trusts is reported by a trustee for as long as the trust exists.

Trusts for the benefit of members of the grantor's family are taxed on a fiduciary income tax return, even where the effect is to divide the grantor's property among his family. In certain types of trusts established to take effect during the lifetime of the grantor, provisions of the trust instrument may act so as to make the trust revocable to the grantor. The income of such trusts is taxed to the grantor rather than to the fiduciary. On the other hand, charitable, religious, educational, and similar trusts are tax-exempt in the same manner as corporations organized for these purposes. Business trusts are taxed as corporations, while common trust funds are taxed in a manner similar to partnerships. Investment and employee trusts are separately treated under the Internal Revenue Code of 1954.

Trusts are taxable entities for which gross income is computed in the same way as for individuals. But from that point on, they fall into three main categories, namely, simple trusts, complex trusts, and estates. A simple trust requires that all income as defined by the governing instrument or by local law, be distributed currently. No allowance is made for charitable contributions. Complex trusts involve creation of an instrument giving a trustee the authority to accumulate income over a period of time before distribution. During the period of accumulation, the trust falls into the complex category. A simple trust becomes complex when it begins to distribute its corpus. Thus a trust cannot be simple during the year of its termination, or partial liquidation. In most instances, the same rules that apply to complex trusts also apply to estates.

The different functions of a simple or complex trust on the one hand, and of estates on the other, provide each with distinctive characteristics. Different proportions of the total income are distributed, leaving different proportions in the hands of the fiduciary for taxation. Certain items of income vary in relation to their respective total income, although similar items are reported for each.

Income currently distributed or distributable by estates or trusts is considered to pass through the estate or trust as a conduit, and is taxed to the beneficiaries as if the estate or trust had not intervened between the source of income and the beneficiaries. Distributed income retains its tax

character in the hands of the beneficiary. Thus dividends received by a trust and distributed to a beneficiary are treated for tax purposes in the hands of the beneficiary as dividend income. Income which is not currently distributed or distributable and which is accumulated by the estate or trust, is taxable to the estate or trust as if it were a separate individual income taxpayer, taxed at the same rates as a single person not head of household or surviving spouse.

#### Distributions to beneficiaries

Because income accumulated by a complex trust is taxable to the trust rather than to the beneficiary, a tax reduction may occur when the trust is in a lower tax bracket than the beneficiary. The resulting tax advantage is limited by a five-year throwback rule. This rule provides that if in any year, a trust makes a distribution in excess of its distributable net income for the year, the excess will be included in the income of the beneficiary to the extent of the accumulated income of the trust for the preceding five years, although not for years before 1954. The excess is carried back in inverse order, taking the same amounts into the taxable income of the beneficiary as would have been included had the amounts been distributed currently during previous years. This additional income is taxed currently, but at the rates that would have obtained had it been included in taxable income in prior years.

If the throwback rule applies, the beneficiary is taxed not only on the distribution in excess of the distributable net income of the trust, but also on the tax paid by the trust on the accumulated net income distributed. The beneficiary then gets credit for the taxes paid by the trust on such undistributed income in prior years. The throwback rule does not apply unless the amounts distributed exceed the distributable net income by more than \$2,000. There are other exceptions to the throwback rule, most notably one for final distributions made more than nine years after creation of a trust.

The concept distributable net income is used to limit the amount deductible by the estate or trust for distributions to beneficiaries and the amount taxable to the beneficiaries. In general, it is the taxable income of the fiduciary with certain adjustments, the most important of which relate to sales of capital assets and to dividends. Capital gains are excluded unless distributable or used as the basis for a charitable deduction, while capital losses are excluded unless used to determine the net gain distributable. Dividends are usually reported in full with the dividend exclusion disregarded. However, certain income items not entering into total income are included. Several other modifications are made in the computation. Disallowed are the deductions for distributions, exemptions, and long-term capital gains.

Where an estate or trust has several beneficiaries, distributable income must be allocated among the beneficiaries. Problems arise where such distributions of the trust exceed its distributable net income or where under terms of the trust instrument, part of the trust income is accumulated, while distributions of the corpus are made by the

trust. In order to determine the beneficiaries who are to be regarded as having received taxable income, a system of priorities, commonly referred to as the two tier system, allocates the income of the estate or trust.

Under this rule, the distributable net income which is mostly taxable to the beneficiaries, is allocated first to those beneficiaries to whom income is required to be distributed currently. These are the first tier beneficiaries. Any remaining distributable net income is divided among all other beneficiaries who have received distributions of either corpus or income. This class of beneficiaries is referred to as second tier beneficiaries and includes all beneficiaries other than those to whom income is required to be distributed currently.

To prevent the tier system from working an inequity where a single trust with several beneficiaries provides a separate share for each beneficiary, there is a separate share rule. This rule which does not apply to estates, provides that shares of different beneficiaries in a single trust shall be divided as separate trusts for the purpose of determining the tax incidence of distributions by the trusts.

#### SOURCES OF DATA AND DESCRIPTION OF SAMPLE

#### Sources of Data

Statistics presented in this report were based on a sample of fiduciary income tax returns, Forms 1041, filed during the calendar year 1959 in the district offices of the Internal Revenue Service and with the International Operations Division in the National Office. The sample represented all 1958 returns regardless of when filed. The majority of the returns covered the income for a calendar year, in most instances 1958, but a relatively small number of returns had noncalendar year accounting periods. In 1956, the most recent year for which such data were available, 83 percent of the fiduciary returns were calendar year returns, and 17 percent were fiscal year returns.

Prior-year delinquent returns were included in the 1958 sample for the purpose of estimating data for .958 returns filed after 1959. It was felt that the characteristics of 1958 returns filed too late to be included, could best be represented by previous rear delinquent returns filed during 1959. Tentative returns and returns with no information regarding income and tax were eliminated from the tabulations and amended returns were used only when the original returns were excluded.

A fiduciary income tax return was due on or before the 15th day of the fourth month following the close of the tax year. It was filed by the fiduciary for estates or trusts under his administration, if a trust had any taxable income, if an estate or trust ad gross income of \$600 or more regardless of taxble income, or overriding these provisions, if any eneficiary of an estate or trust was a nonresident lien. Generally, since only certain small estates or trusts were excluded from filing, the 558 thouand returns filed included most of the fiduciary noome in the United States and its possessions. Although the statistics were based on a sample of eturns, the total number of returns was equal to

the sum of estates and trusts. In order to facilitate statistical processing, no adjustment was made for multiple trusts reported on a single return, although the number of such instances was separately recorded. In the case of multiple trusts, the number of trusts, rather than the number of returns upon which they were filed, was included in the total number of returns. As a result, the total number of returns is slightly overstated.

#### Description of Sample

The data presented for fiduciary income tax returns for 1958 are based on all returns showing total income of \$50,000 or more, and on a stratified systematic sample of returns showing total income under \$50,000. The sample consisted of 49,411 returns, about 9 percent of the fiduciary income tax returns filed for the year.

Sample selection.—Returns with total income under \$50,000 were sampled at the prescribed rates of 10 percent if taxable, and 5 percent if nontaxable, in each of the 64 district offices and in the International Operations Division in Washington, D. C. All returns with total income of \$50,000 or more were specified for inclusion in the tabulations. The sample design was adapted to fit the regular return sorting procedures employed to facilitate the administrative processing of returns for collection and audit purposes. Uniform methods of classifying returns by size of total income and tax status were prescribed for each office.

Within each of the strata, returns were assigned consecutive account numbers and the sample was selected systematically by withdrawing from the various strata all returns with designated account number endings.

Table D shows the number of returns filed, the number of returns in the sample, and the prescribed sampling ratio by sampling strata.

Table D.-NUMBER OF FIDUCIARY INCOME TAX RETURNS FOR 1958, NUMBER OF RETURNS IN SAMPLE, AND SAMPLING RATIOS BY SAMPLING STRATA

Sampling strata	Number of returns filed	Number of returns in sample	Prescribed sampling ratio
	(1)	(2)	(3)
Total income \$50,000 or more  Total income under \$50,000:	13,386	13,386	1/1
TaxableNontaxable	179,914 371,671	17,997 18,028	1/10 1/20
All returns	564,971	49,411	-

Method of estimation.—Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the number of sample returns received from each sampling stratum into the total number of returns filed in that stratum. The primary sources of population data were counts made and submitted by the district offices and the International Operations Division showing the number of Form 1041 returns filed during calendar year 1959.

A comparison of the number of fiduciary income tax returns for 1958, as shown in table D, with the number shown in this report for comparable total income classes will yield slight differences. The published tables reflect changes resulting from:

(1) the exclusion of an estimated 6.614 returns on

which no financial data were reported, (2) the classification of returns in their proper total income size classes regardless of the sampling strata to which they were assigned, and (3) the inclusion in the frequencies presented as total returns, of 892 multiple trusts actually reported on 270 returns.

Separate "weighting factors" were used for the national tabulations and for the State tabulations. Reports received from each field office/showing the number of returns filed by sampling/stratum were used to derive "weighting factors" for the State tabulations. The "weighting factors" for the national tabulations were based on the aggregate number of returns filed in each stratum throughout all field offices. The achieved sampling ratios varied sufficiently among districts to warrant using two separate systems of weights.

As a result of using two weighting systems and rounded weighting factors, there exist slight differences between totals in tables showing distributions by States and corresponding items in the national tables.

In addition, the estimated amounts of exemptions for estates, and for simple and complex trusts were arrived at by weighting the amounts of exemptions rather than by multiplying the estimated frequencies by the size exemptions as defined by law.

Sampling variability.—The data from returns showing total income of \$50,000 or more are not subject to sampling variability since data were tabulated from all these returns. However, the estimates which included data from returns showing total income of under \$50,000 are subject to sampling variability. Table E shows the range within which 19 out of 20 estimates prepared from similarly selected samples would be expected to fall. For example, if data from taxable returns showing total income under \$50,000 reveal 10,000 returns having a certain characteristic, the chances are 19 out of 20 that the difference between this figure and one that would have been obtained from a complete count is less than 585.

Table E .- SAMPLING VARIABILITY OF ESTIMATED NUMBER OF RETURNS

		me class of returns imate refers is—
	Under \$50,000, taxable	Under \$50,000, nontaxable
If the estimated number of returns is—	20 that the diff estimated number figure that woul	re about 19 out of erence between this of returns and the d be obtained from turns is less than—
100. 1,000. 10,000.	190	90 280 875
25,000		1,355 1,845 2,170

Data have been deleted from the tables where the estimated relative sampling variability was judged to be excessive. Where such a deletion has been made, the applicable cells have been appropriately footnoted.

#### Response and other nonsampling errors

In processing returns for collection purposes in the district offices, and, later, in processing the sample of such returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. Though not completely audited, the returns were mathematically verified before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entry are reflected in the data published.

In transcribing and tabulating the information from the sampled returns, additional checks were made to improve the quality of the resulting estimates. Returns with obvious errors were edited and recording errors amended. Mechanical transcribing was verified by means of repeat card punching and, prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items and statistical classifications were maintained.

An intensive system of sample management and control was used to insure the selection of the prescribed sample and to prevent any serious undercoverage. Sample controls were maintained on a district basis by the most detailed sampling strata.

However, the controls maintained over the selection of the sample and the processing of the source data in the field offices did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerance in controlling the processing of these data within the Statistics Division.

#### EXPLANATION OF CLASSIFICATIONS AND TERMS

#### Classifications of Fiduciary Returns

Fiduciary income tax statistics for the income year 1958 were classified by total income classes, by size of taxable income, by income tax status (taxable or nontaxable), and by States and Territories, as estates and trusts. Trusts were further classified as bank-administered and nonbank-administered. Returns with taxable income were also distributed by type of tax.

Total income classes.—The amount of total income reported for each estate or trust served as the basis for classification by size of total income. Estates and trusts with a deficit in total income or with a breakeven in total income were grouped in the "no total income" class as nontaxable returns. Whenever taxable and nontaxable data are presented together, the nontaxable data were combined with the taxable data by total income classes according to the amount of total income reported. However when presented separately, data from nontaxable returns with total income of \$5,000 or more, were grouped together in the composite nontaxable class, \$5,000 or more.

Type of tax.—Returns with taxable income were classified by the two types of income tax, namely, the regular normal tax and surtax combined, and the alternative tax. Normal tax and surtax was found on all returns except those with long-term capital gains for which the alternative tax proved to be less than the normal tax and surtax. The alternative tax was found on returns containing an excess

of net long-term capital gains over net short-term capital losses for which the tax computed by the alternative method was less than the tax computed under the regular normal tax and surtax rates. The alternative tax could not occur unless taxable income exceeded \$18,000.

Taxable income classes.—This size classification was based on the amount of taxable income of the fiduciary, which was subject to income tax. Class intervals coincide with the individual income tax rate schedule for single persons not head of household or surviving spouse.

Taxable and nontaxable returns.—Returns were regarded as taxable or nontaxable based on the presence or absence of an income tax liability after credits. Taxable returns showed an income tax remaining after offsetting credits against the tax. Nontaxable returns had no income tax after credits, although some had a tax liability before credits, which was cancelled by the credits.

Taxable and nontaxable trusts.—Each trust was regarded as having been reported on a separate return so that taxable and nontaxable trusts were classified in the same manner as taxable and nontaxable returns.

Estates and trusts.—Fiduciary income tax returns were filed for the income of an estate under administration and for income from property held in trust. The term trust is used in this report to mean trusts other than estates, namely, simple trusts and complex trusts. Estates were distinguished from trusts by their identification on the return. Identification was confirmed by the size of the exemption claimed.

Bank-administered and nonbank-administered trusts.—Trusts were also classified as to whether they were administered by a bank or trust company, or not. This new classification was based on the title of the fiduciary as shown on the tax return.

States and Territories.—Returns were classified by States and Territories for the 48 States, 2 Territories, District of Columbia, and Other areas. This classification was determined from the 64 internal revenue districts in which the returns were filed, as well as from the International Operations Division in the National Office. A fiduciary income tax return had to be filed in the district in which the fiduciary resided or maintained his principal place of business. Internal revenue districts, either by themselves or combined, coincided with State and Territory boundaries, with two exceptions. Alaska was included in the Seattle, Washington district, and the District of Columbia was in the Baltimore, Maryland district. Returns with addresses in Alaska or the District of Columbia were classified separately from other returns in their respective districts. The International Operations Division received all returns with addresses outside the Unites States, Alaska, and Hawaii. These returns included those from Puerto Rico, Virgin Islands, Canal Zone, and returns with foreign addresses. All of these returns were classified as Other areas.

#### Sources of Income Comprising Total Income

Dividends (before exclusions) were the domestic and foreign dividends received by the estate or trust through trade or business, partnership, or another fiduciary, and also those received directly. Such dividends comprised domestic dividends qualified under prescribed conditions to be reduced by the dividend exclusion, as well as nonqualifying dividends, foreign and domestic, from which no exclusion was permitted. Dividends from mutual savings banks, cooperative banks, domestic and Federal savings and loan or building and loan associations, and Federal credit unions were considered to be interest. Capital gain dividends distributed by regulated investment companies were considered to be capital gains, while dividends distributed by small business corporations electing not to be taxed as corporations, were considered to be other income. Therefore, none of these items were included in dividends.

Interest received included interest from bonds, debentures, notes, mortgages, personal loans, government obligations unless wholly tax-exempt, and interest from tax-free covenant bonds. It also included interest and so-called dividends which were regarded as interest, either received or credited, on deposits and savings accounts in the banking organizations mentioned above. All of these forms of interest were received either directly, or through trade or business, partnership, or another fiduciary.

Partnership net profit or net loss was reported for estates or trusts which were participants in partnerships, joint ventures, pools, syndicates, or associations electing not to be taxed as corporations. The fiduciary's profit or loss from such partnerships was his share of the ordinary income or loss of the enterprise. If the estate or trust participated in more than one partnership, the shares of profit and loss were combined and only the net result, whether actually received or not, was reported. Excluded from the fiduciary's share of ordinary income were gains and losses from sales of capital assets, dividends, and partially taxexempt interest. These forms of partnership income were reported with other capital gains or losses, dividends, and interest, on the return form. The share was reported before deductions were taken for contributions or for net operating losses.

Fiduciary income or loss was the estate's or trust's share, as beneficiary, of the distributions to beneficiaries from any other estate or trust, whether actually received or not. In reporting this income, the fiduciary separated out capital gains and losses, dividends received, and partially tax-exempt interest. These forms of fiduciary income were then combined with similar items received from any other source and reported separately on the tax return.

Gross rents and royalties received or accrued, were reported together. The combined amount represented gross rentals, received directly or through trade or business, partnership, or another fiduciary, for the occupancy of real estate and the use of personal property, as well as gross royalties for the use of property and the exhaustion of the value of property. Royalties included earnings from copyrights; patents; trademarks; natural resources under lease such as timber, mineral mines, and oil wells; and the like. Expenses relating to such income were not deducted from the income, but were included among the deductions for interest, taxes, deprecia-

tion and depletion, and other deductions which were reported separately on the return form.

Gross profit or loss from trade or business was reported for estates and trusts so engaged during the year. Gross profit represented the excess of gross receipts from sales or services over any cost of goods sold, before deductions were taken for business expenses and charitable contributions. Conversely, gross loss was the excess of any cost of goods sold over gross receipts, excluding those additional losses to the enterprise caused by business expenses and charitable contributions. Business expenses were included by the fiduciary in the depreciation and depletion deduction and in other deductions. Reported in other deductions were expenses for interest, taxes, rents, repairs, property losses, business bad debts, and salaries and wages. Charitable contributions were deducted as such. Income other than gross receipts received through trade or business, was reported separately according to the character of such income.

Net gain from sales of capital assets was the amount of gain from sales or exchanges of capital assets or property treated as such. Included were gains from sales or exchanges of certain business or investment property which became capital assets in the hands of the fiduciary. Gains were either short-term or long-term. Short-term applied to assets held by an estate or trust for six months or less from date of decedent's death, or date of acquisition by the fiduciary or by a living donor. Long-term applied to assets so held for over six months. In determining net gain, the fiduciary included with other current-year transactions, his five-year capital loss carryover from 1953-57 as a short-term loss, and his share of (1) net short- and long-term gains received through another fiduciary, (2) net short- and long-term gains and losses received through trade or business, or through partnership, (3) distributed or undistributed long-term gains of regulated investment companies, and (4) the excess net long-term gain over net short-term loss distributed to estates by corporations electing not to be taxed as such. The entire amount, including that distributable to beneficiaries as well as that allocable to corpus and not distributable, was included in the total income of the estate or trust. It was not reduced by 50 percent of the excess longterm capital gain over short-term capital loss as was the case in reporting capital gain in the adjusted gross income of an individual income taxpayer. However, a 50 percent reduction of the excess amount retained by the trust was allowed as a deduction from total income.

Net loss from sales of capital assets was the amount of loss allowed the estate or trust from sales or exchanges of capital assets or property treated as such. Included were losses from sales or exchanges of certain business or investment property which became capital assets in the hands of the fiduciary. Losses were either short-term or long-term as defined above, and related both to those allocable to beneficiaries and those allocable to corpus. The allowable loss was deducted in computing the amount of total income of the estate or trust. To determine the allowable loss, all short-term gains and losses, including the short-term loss for the capital loss carryover from 1953-57,

were merged with all long-term capital gains and losses. The resulting capital loss was allowed to the extent of the smallest of (1) the amount of the loss, (2) taxable income of the fiduciary computed without regard to capital gains and losses and the exemption deduction, or (3) \$1,000. In merging the gains and losses, (1) net short-term and long-term gains received through another fiduciary, (2) net short- and long-term gains and losses received through trade or business, or through partnership, (3) distributed or undistributed long-term gains from regulated investment companies, and (4) the excess net long-term gain over net short-term loss distributed to estates by corporations electing not to be taxed as such, were combined with the fiduciary's current-year transactions and his five-year capital loss carryover from 1953-57. Any part of the capital loss incurred in the current year which was disallowed because of the limitation, could be carried forward into each of five succeeding years as a short-term capital loss until such time as it had been absorbed by capital gains or through the capital loss allowance. If the capital loss carryover was not cancelled within the five-year period, the remaining loss was forfeited. If however, the trust was terminated before the five-year period ended, any carryover for the remainder of the five years was available to the beneficiaries.

Net gain or loss from sales of property other than capital assets was that resulting from sales or exchanges of property including business property, none of which were capital assets or were treated as capital assets. The net gain or net loss realized from such sales or exchanges was ordinary gain or loss, and in either case, the entire amount was used in the computation of total income.

Other sources of income or loss included any type of income or loss received by the estate or trust which was subject to income tax and for which no entry was provided on the return form. Newly reported under other sources was an estate's share of distributed or undistributed current-year taxable income exclusive of net long-term capital gains, received from a small business corporation which elected not to be taxed as a corporation.

#### Deductions

Interest paid or accrued by an estate or trust, whether out of income or corpus, was generally deducted in the same manner as on returns of individuals. Interest on debts, mortgages, bank loans, and installment purchases of real or personal property were all deductible. Interest paid also included that related to rents and royalties, but excluded that reported in other deductions for trade or business indebtedness. Also included were interest expenses attributable or allocable to tax-exempt securities or income. In most instances, interest paid by an estate for delinquent payment of Federal estate tax and State inheritance taxes was also deductible.

Taxes were those paid or accrued during the tax year of the estate or trust. They included taxes relating to rents and royalties, but excluded taxes relating to trade or business which were reported in other deductions. Amounts deducted as taxes included taxes on real estate, except those levied for improvements tending to increase the value of

property, State and local income and sales taxes, taxes paid to foreign countries or United States possessions unless a foreign tax credit was claimed, and in general, other non-Federal taxes paid.

Depreciation and depletion was the fiduciary's share of the amounts to which the estate or trust was entitled. Estates but not trusts were eligible to claim the allowance for additional first-year depreciation on certain personal property acquired during 1958 and reported on tax returns with years ending after June 30, 1958. In computing the taxable income of a fiduciary, a deduction for depreciation and depletion was allowed only to the extent that these deductions were not allocable to the beneficiaries or to charitable gifts. In allocating the amount between the fiduciary and the beneficiaries, depreciation and depletion relating to trade or business and to rents and royalties were included as well as that received by the fiduciary as beneficiary of another estate or trust. In the case of a trust, the apportionment between fiduciary and beneficiaries was made in accordance with the governing instrument or local law, or in the absence of such provisions, on the basis of income allocated to each. In the case of an estate, the apportionment was made only on the basis of income allocated to

Charitable deduction was unlimited to a fiduciary if, pursuant to the governing instrument, it was paid or set aside from amounts entering into the gross income of the estate or trust to be used exclusively for public purposes, or for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, or for the establishment, maintenance, and operation of public, nonprofit cemeteries. In computing the charitable deduction, the contributions made through trade or business, and through partnership, were also included. The charitable deduction for complex trusts could be subject to the percentage limitations of an individual income taxpayer, if the trust engaged in certain prohibited transactions, or it could be denied to the extent that it could be traced to unrelated business income. Also, the deduction was subject to certain adjustments in order to eliminate from it any tax-exempt income, and where the contributions were deemed to include long-term capital gain, to prevent a double deduction relative to the excess capital gain.

Distributions to beneficiaries related to amounts paid, credited, or required to be distributed to beneficiaries of estates or trusts whether from current or accumulated income. It included allocable shares of credits for taxes paid at source on tax-free covenant bonds, and for taxes paid to a foreign country or a United States possession, but excluded specific gifts and bequests. The allowable deduction was equal to the lesser of the sum of these distributions, and of distributable net income, both adjusted to exclude items of tax-exempt income and related deductions entering into distributable net income.

Dividend exclusions were the amounts deducted from dividends of domestic corporations qualifying for the exclusion, which were received by the estate or trust. Domestic dividends not eligible for the exclusion were those received from life or mutual

insurance companies, China Trade Act corporations, tax-exempt organizations, exempt farmer's cooperatives, certain corporations doing business in United States possessions, small business corporations, and regulated investment companies unless specifically designated by the company as dividends eligible for exclusion. Since dividends were fully reported in total income, a fiduciary retaining such dividends was allowed a deduction in computing taxable income not to exceed \$50, or if dividends were not fully retained, a portion of that amount based on the ratio of retained dividends to total dividends.

Federal estate tax (fiduciary's share) was deductible by estates only. It was the amount of the tax previously paid, attributable to the inclusion in a decedent's gross estate of the right to receive income, treated as income in respect of a decedent and includible in the gross income of an estate on a fiduciary tax return. The fiduciary was entitled to deduct only that portion of the estate tax attributable to income which was not paid, credited, or required to be distributed to a beneficiary during the tax year received. The beneficiary was entitled to the deduction when such was not the case.

Long-term capital gain deduction was allowed in computing taxable income of a fiduciary in cases where a portion or all of the capital gain was retained by the estate or trust. Capital gains includible in the income of beneficiaries were excluded from the computation. The deduction amounted to 50 percent of the retained excess net long-term capital gain over net short-term capital loss.

Exemption, or deduction in lieu of the personal exemption, was \$600 for estates. The exemption for a trust required to distribute all of its income currently, in most instances a simple trust, was \$300. All other trusts, in most instances complex trusts, were allowed \$100. In the case of multiple trusts reporting on a single return, each trust was entitled to a separate exemption of either \$300 or \$100, depending on the character of each trust. The estate or trust was entitled to the full exemption, even where the return was for only part of the year. However, neither estates nor trusts were allowed credit for dependents.

Other deductions included rent and royalty expenses other than interest, taxes, and depreciation and depletion; trade or business expenses other than depreciation and depletion, and charitable contributions; amortization on bond premium; nonbusiness losses arising from theft, or casualty losses resulting from fire, storm, or other physical forces; uninsured casualty and theft losses of business property and capital assets held for the production of income for more than six months; current-year net operating loss deduction for losses sustained in trade or business and not absorbed by required carrybacks and carryovers applied to prioryear gross incomes; amortization of Governmentcertified emergency and grain storage facilities; and other nonbusiness expenses such as those incurred for the production or collection of income subject to tax, or for the management, conservation and maintenance of property held for the production of income. However, expenses relating to tax-exempt income were nondeductible.

#### Measures of Fiduciary Income

Total income was the gross income of the estate or trust. It consisted of dividends before exclusions, interest received, partnership net profit or loss, income or loss from another fiduciary, gross receipts from rents and royalties, gross profit or loss from trade or business, net gain from sales of capital assets and from other property, allowable loss from sales of capital assets and from other property, and other sources of income not tax-exempt as reported on the return form. Rents and royalties income, business profit or loss, and capital gains were each reported on a gross basis. Included in total income was income in respect of decedents not properly includable in the final tax return of an individual income taxpayer.

Deficit in total income of an estate or trust occurred when losses allowed in the computation of total income exceeded amounts of income entering into the composition of total income.

Taxable income of fiduciary was the excess of total income over distributions to beneficiaries and all other deductions from total income, including exemptions. It was the amount upom which the tax was computed.

#### Tax Items

Income tax before credits was based on the taxable income of the fiduciary and calculated at the rates prescribed in the Internal Revenue Code of 1954. It was either the regular normal tax and surtax combined, or the alternative tax, before either amount was reduced by tax credits. However, the maximum income tax before credits was limited to 87 percent of taxable income. The self-employment tax was not imposed on estates or trusts.

Normal tax and surtax was the income tax computed at the regular rates, that is, the 3 percent normal tax combined with the graduated surtax rates. Because a fiduciary was taxed as a single individual income taxpayer not head of household or surviving spouse, the combined rates ranged in graduated steps from 20 percent of the first \$2,000 of taxable income, to 91 percent of taxable income above \$200,000, with a maximum tax before credits as described above. The same rates prevailed whether the fiduciary was an individual, group of individuals, a corporation, or any other representative. However, the regular normal tax and surtax occurred only on returns for estates and trusts if the alternative tax was not applicable.

Alternative tax was the income tax imposed in the case of an estate or trust with an excess of net long-term capital gain over net short-term capital loss, but only if the alternative tax was less than the regular normal tax and surtax. The alternative tax method of computation was the sum of (1) a partial tax computed at the regular rates on taxable income reduced by 50 percent of the excess net long-term capital gain over the net short-term capital loss, and (2) an amount equal to 25 percent

of the entire excess. Alternative tax was not effective on taxable incomes below \$18,000.

Tax credit for foreign taxes paid was the fiduciary's share of the tax credit claimed on income, war profits, and excess profits taxes paid to a foreign country or to a United States possession. The fiduciary's share was equal to the total allowable credit for such foreign taxes paid minus the proportionate share of the credit allocable to beneficiaries.

Tax credit for tax paid at source was the fiduciary's share of tax credit allowed for tax withheld and paid by the issuing debtor corporation on interest from tax-free covenant bonds. The tax credit allowed against the income tax of the fiduciary was equal to the total tax withheld, usually 2 percent of interest earned, minus the amount of tax withheld allocable to beneficiaries.

Tax credit for dividends received was allowed the fiduciary to the extent of 4 percent for dividends received from qualifying domestic corporations and included in total income, but only with respect to the amount of such dividends not allocable to beneficiaries or deducted for the dividend exclusion. Furthermore, the fiduciary's credit was limited to the smaller of income tax before credits reduced by the foreign tax credit, or 4 percent of the taxable income of fiduciary.

Tax credit for partially tax-exempt interest allowed for interest on certain securities of the United States, was 3 percent of the partially tax-exempt interest retained by the fiduciary reduced by the deduction included in other deductions for amortization of bond premium on the bonds, and the partially tax-exempt interest allocable to beneficiaries. However, the credit allowed the fiduciary could not exceed the smaller of income tax before credits reduced by the credits for foreign taxes paid and for dividends received, or 3 percent of taxable income of fiduciary.

Tax credit for capital gains tax deemed paid was the credit allowed the fiduciary for his share of the income tax paid by a regulated investment company on capital gains retained by the company. The credit was equal to 25 percent of the fiduciary's share of such undistributed gains, which were reportable by the fiduciary as capital gains. Unlike other tax credits which could be claimed only to the extent of income tax before credits with certain adjustments, this credit resulted in a tax overpayment in those instances where it exceeded income tax before credits, either by itself or in combination with the other tax credits.

Income tax after credits was the net amount of income tax liability after deducting the fiduciary's share of the tax credits for foreign taxes paid, tax paid at source, dividends received, and partially tax-exempt interest, as well as the credit for capital gains tax deemed paid. Income tax after credits served as the criterion for classifying taxable and nontaxable returns.

Tax previously paid or withheld included taxes which had been paid at a previous date during the

tax year upon filing a tentative income tax return, as well as taxes which were withheld from the salaries and wages in respect of a decedent received by the fiduciary and reported as other income.

Tax due at time of filing was reported if the income tax previously paid or withheld together with all current-year tax credits including the credit for capital gains tax deemed paid, were less than the income tax before credits. The tax of a trust was due in full at time of filing, while the

tax of an estate was due either at time of filing, or in four equal installments following the close of the tax year.

Overpayment of tax occurred when there was an excess of tax previously paid or withheld, or credit for capital gains tax deemed paid, or both, over income tax before credits reduced by the fiduciary's share of the four tax credits for foreign taxes paid, tax paid at source, dividends received, and partially tax-exempt interest.

# TABLES FOR FIDUCIARY INCOME TAX RETURNS FOR 1958

Table 1. —NUMBER OF RETURNS, TOTAL INCOME, TAXABLE INCOME, AND INCOME TAX, BY TOTAL INCOME CLASSES AND CLASSES CUMULATED
[Taxable and nontaxable returns]

		Retu	rns	Total i	ncome	Taxable i		Income to	ax after
Total income classes and classes cumula	ted	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TOTAL INCOME CLASSES  Returns with total income: Under \$600		76,953	14.0	22,734	0.4	3,186	0.4	560	0.2
\$600 under \$1,000		56,197	10.2	44,580	0.9	5,264	0.6	931	0.3
\$1,000 under \$1,500. \$1,500 under \$2,000.		53,304 41,271	9.7 7.5	66,032 71,704	1.3	9,644 11,094	1.1	1,718 1,993	0.6
\$2,000 under \$2,500		33,487	6.1	75,025	1.5	12,509	1.4	2,249	0.7
\$2,500 under \$3,000		25,843	4.7	70,929	1.4	11,795	1.3	2,140	0.7
\$3,000 under \$3,500. \$3,500 under \$4,000.		23,326 19,574	3.6	75,310 73,309	1.5 1.4	12,428 12,163	1.4	2,286 2,275	0.7
\$4.000 under \$4.500		16,803	3.1	71,256	1.4	12,201	1.4	2,277	0.7
\$4,500 under \$5,000		14,705	2.7	69,707	1.4	11,702	1.3	2,219	0.7
\$5,000 under \$6,000		25,588	4.7	140,208	2.8	24,111	2.7	4,718 4,350	1.5
\$6,000 under \$7,000 \$7,000 under \$8,000		19,270 15,962	3.5 2.9	124,618 119,416	2.5	21,840 23,225	2.5	4,772	1.5
\$8,000 under \$9,000		13,505	2.5	114,601	2.3	19,379	2.2	4,092	1.3
\$9,000 under \$10,000		10,574	1.9	100,115	2.0	20,988	2.4	4,527	1.5
\$10,000 under \$15,000		35,648	6.5	435,228 348,913	8.6	77,660 63,483	8.7 7.1	18,065 16,438	5.9
\$20,000 under \$25,000		20,191	3.7	259,259	5.1	45,664	5.1	12,663	4.1
\$25,000 under \$50,000		22,007	4.0	756,964	14.9	132,836	14.9 11.2	44,194 42,131	14.3
\$50,000 under \$100,000		9,456	1.7	645,489	12.7	99,669			I .
\$100,000 under \$150,000 \$150.000 under \$200,000		2,009 885	0.4	243,133 152,256	4.8 3.0	44,167 27,627	5.0 3.1	21,755 14,065	7.0 4.6
\$200,000 under \$500,000		1,263	0.2	373,506	7.4	62,532	7.0	33,242	10.8
\$500,000 under \$1,000,000. \$1,000,000 or more.		304 185	(1)	205,290 412,100	4.0 8.1	45,218 79,258	5.1 8.9	23,764 41,175	7.7 13.3
. Total	F-	549,970	100.0	5,071,682	100.0	889,643	100.0	308,599	100.0
	ŧ.	-	100.0	<sup>2</sup> 16,625	100.0		_	-	
eturns with no total income	<u></u> -	8,387	<del>-</del>	35,055,057		889,643		308,599	<del></del>
Grand total	F	558,357		-5,055,057		007,043		500,577	
CUMULATED FROM LOWEST TOTAL INCOME C	ILASS					•			
eturns with total income:		76,953	14.0	22,734	0.4	3,186	0.4	560	0.2
Under \$1,000		133,150	24.2	67,314	1.3	8,450	0.9	1,491	0.5
Under \$1,500		186,454 227,725	33.9 41.4	133,346 205,050	2.6	18,094 29,188	2.0	3,209 5,202	1.7
Under \$2,500		261,212	47.5	280,075	5.5	41,697	4.7	7,451	2.4
Under \$3,000		287,055	52.2	351,004	6.9	53,492	6-0	9,591	3.1
Under \$3,500		310,381	56.4	426,314	8-4	65,920	7.4	11,877	3.8
Under \$4,000		329,955 346,758	60.0	499,623 570,879	9.9	78,083 90,284	8.8	14,152 16,429	4.6 5.3
Under \$5,000.		361,463	65.7	640,586	12.6	101,986	11.5	18,648	6.0
Under \$6,000		387,051	70.4	780,794	15.4	126,097	14.2	23,366	7.6
Under \$7,000		406,321	73.9	905,412	17.9	147,937	16.6	27,716	9.0
Under \$8,000		422,283 435,788	76.8 79.2	1,024,828	20.2 22.5	171,162 190,541	19.2 21.4	32,488 36,580	11.9
Under \$10,000		446,362	81.2	1,239,544	24.4	211,529	23.8	41,107	13.3
Under \$15,000		482,010	87.6	1,674,772	33.0	289,189	32.5	59,172	19.2
Under \$20,000		502,201	91.3	2,023,685	39.9	352,672	39.6 44.8	75,610	24.5
Under \$25,000. Under \$50,000.		513,861 535,868	93.4 97.4	2,282,944 3,039,908	45.0 59.9	398,336 531,172	59.7	88,273 132,467	42.9
Under \$100,000		545,324	99.2	3,685,397	72.7	630,841	70.9	174,598	56.6
Under \$150,000		547,333	99.5	3,928,530	77.5	675,008	75.9	196,353	63.6
Under \$200,000		548,218	99.7 99.9	4,080,786	80.5 87.8	702,635	79.0	210,418	
Under \$1,000,000		549,481 549,785		1 4,4,4,272				2/,3 660	68.2
All returns			99.9	4,659,582	91.9	765,167 810,385	86.0 91.1	243,660 267,424	79.0
UTT TEAMTING		549,970	100.0	4,659,582 5,071,682		810,385 889,643		243,660	79.0
leturns with no total income	<u>-</u>	8,387		5,071,682 <sup>2</sup> 16,625	91.9	810,385 889,643	91.1	243,660 267,424 308,599	79.0
leturns with no total income	<u>-</u>			5,071,682	91.9	810,385	91.1	243,660 267,424	79.0
leturns with no total income		8,387		5,071,682 <sup>2</sup> 16,625	91.9	810,385 889,643	91.1	243,660 267,424 308,599	79.0
Returns with no total income  Cotal returns	CLASS	8,387 558,357	100.0	5,071,682 <sup>2</sup> 16,625 <sup>3</sup> 5,055,057	91.9	810,385 889,643 - 889,643	91.1	243,660 267,424 308,599 - 308,599	79.0 86.7 100.0
eturns with no total income	CLASS	8,387 558,357	100.0	5,071,682 <sup>2</sup> 16,625 <sup>3</sup> 5,055,057 412,100	91.9 100.0 -	810,385 889,643 - 889,643 79,258	91.1	243,660 267,424 308,599	79.0
ceturns with no total income.  CUMULATED FROM HIGHEST TOTAL INCOME ( Leturns with total income: \$1,000,000 or more. \$500,000 or more.	CLASS	8,387 558,357 185 489 1,752	(1) 0.1 0.3	5,071,682 <sup>2</sup> 16,625 <sup>3</sup> 5,055,057 412,100 617,390 990,896	91.9 100.0 - - - 8.1 12.2 19.5	810,385 889,643 - 889,643 79,258 124,476 187,008	91.1 100.0 - - - - - - - - - - - - - - - - - -	243,660 267,424 308,599 - 308,599 41,175 64,939 98,181	79.6 86.7 100.0
cturns with no total income.  CUMULATED FROM HIGHEST TOTAL INCOME ( cturns with total income: \$1,000,000 or more. \$200,000 or more. \$200,000 or more.	CLASS	8,387 558,357 185 489 1,752 2,637	(1) (1) (1) 0.1 0.3 0.5	5,071,682 <sup>2</sup> 16,625 <sup>3</sup> 5,055,057 412,100 617,390 990,896 1,143,152	91.9 100.0 - - - 8.1 12.2 19.5 22.5	810,385 889,643 - 889,643 79,258 124,476 187,008 214,635	91.1 100.0 - - - 8.9 14.0 21.0 24.1	243,660 267,424 308,599 - 308,599 41,175 64,939	79.6 86.7 100.0
eturns with no total income.  CUMULATED FROM HIGHEST TOTAL INCOME ( eturns with total income: \$1,000,000 or more. \$200,000 or more. \$150,000 or more. \$150,000 or more.	CLASS	8,387 558,357 185 489 1,752 2,637 4,646	(1) (1) 0.1 0.3 0.5 0.8	5,071,682 <sup>2</sup> 16,625 <sup>3</sup> 5,055,057 412,100 617,390 990,896 1,143,152 1,386,285	91.9 100.0 - - - 8.1 12.2 19.5 22.5 27.3	810,385 889,643 - 889,643 79,258 124,476 187,008 214,635 258,802	8.9 14.0 21.0 24.1 29.1	243,660 267,424 308,599 - 308,599 41,175 64,939 98,181 112,246 134,001	79.0 86.7 100.0
cturns with no total income.  CUMULATED FROM HIGHEST TOTAL INCOME ( cturns with total income: \$1,000,000 or more. \$200,000 or more. \$150,000 or more. \$100,000 or more. \$150,000 or more. \$200,000 or more. \$200,000 or more.	CLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109	(1) (1) (1) 0.1 0.3 0.5	5,071,682 <sup>2</sup> 16,625 <sup>3</sup> 5,055,057 <sup>4</sup> 12,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738	8.1 12.2 19.5 22.5 27.3 40.1 55.0	810,385 889,643 - 889,643 79,258 124,476 187,008 214,635 258,802 358,471 491,307	8.9 14.0 21.0 24.1 29.1 40.3 55.2	243,660 267,424 308,599 - 308,599 - 41,175 64,939 98,181 112,246 134,001 176,132 220,326	79.0 86.7 100.0
cturns with no total income.  CUMULATED FROM HIGHEST TOTAL INCOME ( cturns with total income: \$1,000,000 or more. \$500,000 or more. \$220,000 or more. \$150,000 or more. \$150,000 or more. \$500,000 or more. \$250,000 or more.	CLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109 47,769	(1) 0.1 0.3 0.5 0.8 2.6 6.6 8.7	5,071,682 <sup>2</sup> 16,625 <sup>3</sup> 5,055,057 412,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738 3,047,997	8.1 12.2 19.5 22.5 27.3 40.1 55.0 60.1	810, 385 889, 643 79, 258 124, 476 187, 008 214, 635 258, 802 358, 471 491, 307 536, 971	8.9 14.0 21.0 24.1 40.3 55.2 60.4	243,660 267,424 308,599 308,599 41,175 64,939 98,181 112,246 134,001 176,132 220,326 232,989	79.0 86.7 100.0 13.1 21.0 31.8 36.4 34.4 77.2
eturns with no total income.  CUMULATED FROM HIGHEST TOTAL INCOME ( eturns with total income: \$1,000,000 or more. \$200,000 or more. \$150,000 or more. \$100,000 or more. \$150,000 or more. \$200,000 or more. \$200,000 or more.	CLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109	(1) 0.1 0.3 0.5 0.8 2.6 6.6	5,071,682 <sup>2</sup> 16,625 <sup>3</sup> 5,055,057 <sup>4</sup> 12,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738	8.1 12.2 19.5 22.5 27.3 40.1 55.0	810,385 889,643 - 889,643 79,258 124,476 187,008 214,635 258,802 358,471 491,307	8.9 14.0 21.0 24.1 29.1 40.3 55.2	243,660 267,424 308,599 - 308,599 - 41,175 64,939 98,181 112,246 134,001 176,132 220,326	79.0 86.7 100.0 13.1 21.0 31.6 43.4 57.1 75.2 80.6
eturns with no total income.  CUMULATED FROM HIGHEST TOTAL INCOME ( eturns with total income: \$1,000,000 or more. \$200,000 or more. \$150,000 or more. \$150,000 or more. \$150,000 or more. \$20,000 or more. \$20,000 or more. \$20,000 or more. \$20,000 or more. \$21,000 or more.	CLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109 47,769 67,960 103,608	(1) 0.1 0.3 0.5 0.8 2.6 6.6 8.7 12.4 18.8	5,071,682 <sup>2</sup> 16,625 <sup>3</sup> 5,055,057 412,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738 3,047,997 3,396,910 3,832,138	8.1 12.2 19.5 22.5 27.3 40.1 55.0 60.1 67.0 75.6	810, 385 889, 643 79, 258 124, 476 187, 038 214, 635 258, 802 358, 471 491, 307 536, 971 600, 454 678, 114	8.9 14.0 21.0 24.1 29.1 40.3 55.2 60.4 67.5	243,660 267,424 308,599 308,599 41,175 64,939 98,181 112,246 134,001 176,132 220,326 232,989 249,427	79.0 86.7 100.0 13.1 21.0 31.8 36.4 43.4 57.7 71.2 75.8 80.8 86.7
eturns with no total income.  CUMULATED FROM HIGHEST TOTAL INCOME ( eturns with total income: \$1,000,000 or more. \$500,000 or more. \$1500,000 or more. \$150,000 or more. \$500,000 or more. \$500,000 or more. \$50,000 or more. \$25,000 or more. \$25,000 or more. \$15,000 or more. \$15,000 or more. \$20,000 or more. \$31,000 or more. \$31,000 or more. \$31,000 or more.	DLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109 47,769 67,960 103,608	(1) 0.1 0.3 0.5 0.8 2.6 6.6 8.7 12.4 18.8 20.8 23.2	5,071,682 216,625 35,055,057 412,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738 3,047,997 3,396,910 3,832,138 3,932,253 4,046,854	8.1 12.2 19.5 22.5 27.3 40.1 55.0 60.1 67.6 77.5 79.8	810,385 889,643 79,258 124,476 187,008 214,635 258,802 358,471 491,307 50,971 600,454 678,114 699,102 718,481	8.9 14.0 21.0 24.1 29.1 40.3 55.2 60.4 67.5 76.2 78.6 80.8	243,660 267,424 308,599 308,599 41,175 64,939 98,181 112,246 134,001 176,132 220,326 232,989 249,427 267,492 272,019 276,111	79.0 86.7 100.0 13.1 21.0 31.6 43.4 77.7 71.7 75.8 80.6 88.7
eturns with no total income.  CUMULATED FROM HIGHEST TOTAL INCOME ( eturns with total income: \$1,000,000 or more. \$200,000 or more. \$150,000 or more. \$150,000 or more. \$50,000 or more. \$50,000 or more. \$22,000 or more. \$50,000 or more. \$25,000 or more. \$315,000 or more.	CLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109 47,769 67,960 103,608 114,182 127,687 143,649	(1) 0.1 0.3 0.5 0.8 2.6 6.6 8.7 12.4 18.8 20.8 23.2 26.1	5,071,682 <sup>2</sup> 16,625 <sup>3</sup> 5,055,057 412,100 617,390 990,396 1,143,152 1,386,285 2,031,774 2,788,738 3,047,997 3,396,910 3,832,138 3,932,253 4,046,854 4,166,270	8.1 12.2 19.5 22.5 27.3 40.1 67.0 75.6 77.5 79.8 82.1	810, 385 889, 643 79, 258 124, 476 187, 008 214, 635 258, 802 358, 471 491, 307 600, 454 699, 102 718, 481 741, 708	8.9 14.0 21.0 24.1 40.3 55.2 60.4 67.5 76.2 78.6 80.8 83.4	243,660 267,424 308,599 308,599 41,175 64,939 98,181 112,246 134,001 176,132 220,326 232,989 249,427 267,492 272,019 276,111 280,883	79.0 86.7 100.0 13. 21.6 31.8 43.4 57.7 71.2 75.8 80.8 88.8 89.2
eturns with no total income.  CUMULATED FROM HIGHEST TOTAL INCOME ( eturns with total income: \$1,000,000 or more. \$200,000 or more. \$1500,000 or more. \$150,000 or more. \$500,000 or more. \$500,000 or more. \$25,000 or more. \$25,000 or more. \$21,000 or more. \$21,000 or more. \$21,000 or more. \$22,000 or more. \$23,000 or more. \$31,000 or more.	DLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109 47,769 67,960 103,608	(1) 0.1 0.3 0.5 0.8 2.6 6.6 8.7 12.4 18.8 20.8 23.2	5,071,682 216,625 25,055,057 412,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738 3,047,997 3,396,910 3,832,138 3,932,253 4,046,854 4,166,270	8.1 12.2 19.5 22.5 27.3 40.1 55.0 60.1 67.6 77.5 79.8	810,385 889,643 79,258 124,476 187,008 214,635 258,802 358,471 491,307 50,971 600,454 678,114 699,102 718,481	8.9 14.0 21.0 24.1 40.3 55.2 60.4 67.5 76.2 78.6 80.8 83.4	243,660 267,424 308,599 308,599 41,175 64,939 98,181 112,246 134,001 176,132 220,326 232,989 249,427 267,492 272,019 276,111	79.0 86.7 100.0 13.1 21.0 31.8 36.4 43.4 57.1 71.2 80.8 86.7 88.8 89.9 91.0
CUMULATED FROM HIGHEST TOTAL INCOME ( eturns with total income: \$1,000,000 or more. \$200,000 or more. \$150,000 or more. \$150,000 or more. \$150,000 or more. \$250,000 or more. \$25,000 or more. \$25,000 or more. \$25,000 or more. \$25,000 or more. \$350,000 or more.	CLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109 67,960 103,608 114,182 127,687 143,649 143,649 162,919	(1) (1) (1) (1) (1) (1) (2) (3) (5) (6) (6) (6) (6) (6) (6) (6) (7) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	5,071,682 216,625 35,055,057 412,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738 3,027,997 3,396,910 3,832,138 3,932,253 4,046,854 4,166,270 4,290,888	8.1 12.2 19.5 22.5 27.3 40.1 55.0 60.1 67.0 75.6 79.8 82.1 84.6	810,385 889,643 79,258 124,476 187,008 214,635 258,802 358,471 491,307 600,454 699,102 718,481 741,706 763,546 787,657 799,359	8.9 14.0 21.0 24.1 40.3 55.2 60.4 67.5 76.2 78.6 80.8 83.4 85.8 88.5 89.9	243,660 267,424 308,599 308,599 41,175 64,939 98,181 112,246 134,001 176,132 220,326 232,989 249,427 267,492 272,019 276,111 280,883 285,233 289,951 292,170	79.0 86.1 100.0 13.1 21.0 31.4 36.4 43.4 57.1 75.5 80.6 88.8 89.9 91.0 92.4
CUMULATED FROM HIGHEST TOTAL INCOME ( CUMULATED FROM HIGHEST TOTAL INCOME ( Cuturns with total income: \$1,000,000 or more. \$200,000 or more. \$100,000 or more. \$100,000 or more. \$250,000 or more. \$15,000 or more. \$15,000 or more. \$10,000 or more. \$10,000 or more. \$10,000 or more. \$5,000 or more. \$4,000 or more. \$4,000 or more.	CLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109 67,960 103,608 114,182 127,687 143,649 162,919 188,507 203,212 220,015	(1) 0.1 0.3 0.5 0.8 2.6 6.6 8.7 12.4 18.8 20.8 23.2 26.1 129.6 34.3 36.9 40.0	5,071,682 216,625 35,055,057 412,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738 3,027,997 3,396,910 3,832,138 3,932,253 4,046,854 4,431,096 4,500,803 4,572,059	8.1 12.2 19.5 22.5 27.3 40.1 55.0 60.1 67.0 75.6 79.8 82.1 84.6 87.4 88.7	810,385 889,643 79,258 124,476 187,008 214,635 258,802 358,471 491,307 536,971 600,454 678,114 699,102 718,481 741,706 763,546 787,657	8.9 14.0 21.0 24.1 40.3 55.2 60.4 67.5 76.2 78.6 80.8 83.4 85.8 88.5 89.9 91.2	243,660 267,424 308,599 308,599 41,175 64,939 98,181 112,246 134,001 176,132 220,326 232,989 249,427 267,492 272,019 276,111 280,883 285,233 289,951 292,170 294,447	79.0 86.7 100.0 13.1 21.0 31.8 36.4 43.4 57.7 71.2 75.2 80.8 86.3 88.3 99.1 92.0 94.0
CUMULATED FROM HIGHEST TOTAL INCOME (  CUMULATED FROM H	CLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109 47,769 67,969 103,608 114,182 127,687 143,649 162,919 188,507 203,212 220,015 239,589	(1) 0.1 0.3 0.5 0.8 2.6 6.6 8.7 12.4 18.8 20.8 23.2 26.1 29.6 34.3 36.9 40.0 43.6	5,071,682 216,625 35,055,057 412,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738 3,047,997 3,396,910 3,832,138 3,922,253 4,046,854 4,166,270 4,290,888 4,411,096 4,500,803 4,572,059 4,645,368	8.1 12.2 19.5 22.5 27.3 40.1 67.0 75.6 77.5 79.8 32.1 84.6 87.4 88.7	810,385 889,643 79,258 124,476 187,008 214,635 258,802 358,471 491,307 536,971 600,454 678,114 699,102 718,481 741,706 763,546 787,657 799,359 811,560 823,723	8.9 14.0 21.0 24.1 40.3 55.2 60.4 67.5 76.2 78.6 80.8 83.4 85.8 88.5 89.9	243,660 267,424 308,599 308,599 41,175 64,939 98,181 112,246 134,001 176,132 220,326 232,989 249,427 267,492 272,019 276,111 280,883 285,233 289,951 292,170	79.0 86.7 100.0 13 21.0 31.6 43.4 57.1 75 80.8 86.7 88 89 91.0 92 94 94 95
CUMULATED FROM HIGHEST TOTAL INCOME ( seturns with total income: \$1,000,000 or more. \$500,000 or more. \$200,000 or more. \$150,000 or more. \$150,000 or more. \$250,000 or more. \$15,000 or more. \$30,000 or more. \$30,000 or more. \$40,000 or more. \$50,000 or more.	CLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109 67,960 103,608 114,182 127,687 143,649 162,919 188,507 203,212 220,015	(1) 0.1 0.3 0.5 0.8 2.6 6.6 8.7 12.4 18.8 20.8 23.2 26.1 129.6 34.3 36.9 40.0	5,071,682 216,625 35,055,057 412,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738 3,027,997 3,396,910 3,832,138 3,932,253 4,046,854 4,431,096 4,500,803 4,572,059	8.1 12.2 19.5 22.5 27.3 40.1 55.0 60.1 67.0 75.6 79.8 82.1 84.6 87.4 88.7	810,385 889,643 79,258 124,476 187,008 214,635 258,802 358,471 491,307 536,971 600,454 678,114 699,102 718,481 741,706 763,546 787,657	8.9 14.0 21.0 24.1 29.1 40.3 55.2 60.4 67.5 76.2 78.6 80.8 83.4 85.8 89.9 91.2 92.6	243,660 267,424 308,599 308,599 41,175 64,939 98,181 112,246 134,001 176,132 220,326 232,989 249,427 267,492 272,019 276,111 280,883 285,233 289,951 292,170 294,447 296,722	79.0 86.7 100.0 13.1 21.0 31.4 36.4 43.4 57.7 71.4 75.5 80.6 88.3 89.9 91.0 92.0 94.0 95.0 96.0
CUMULATED FROM HIGHEST TOTAL INCOME ( Returns with total income: \$1,000,000 or more. \$200,000 or more. \$150,000 or more. \$150,000 or more. \$150,000 or more. \$150,000 or more. \$22,000 or more. \$22,000 or more. \$23,000 or more. \$21,000 or more. \$25,000 or more. \$25,000 or more. \$25,000 or more. \$31,000 or more. \$31,000 or more. \$31,000 or more. \$3,000 or more. \$4,000 or more. \$4,000 or more. \$4,500 or more. \$4,500 or more. \$3,500 or more.	CLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109 47,769 67,960 103,660 114,182 127,687 143,649 162,919 188,507 203,212 20,015 239,589 262,915	(1) 0.1 0.3 0.5 0.8 2.6 6.6 8.7 12.4 18.8 20.8 23.2 26.1 29.6 34.3 36.9 40.0 43.6 47.8	5,071,682 216,625 35,055,057 412,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738 3,047,997 3,396,910 3,832,138 3,922,253 4,046,854 4,166,270 4,290,888 4,431,096 4,500,803 4,572,059 4,645,368 4,791,607 4,866,632	8.1 12.2 19.5 22.5 27.3 40.1 55.0 60.1 67.0 75.6 82.1 82.1 84.6 87.4 88.7 90.1	810,385 889,643 79,258 124,476 187,008 214,635 258,802 358,471 491,307 536,971 600,454 678,114 699,102 718,481 741,706 763,546 787,657 799,359 811,560 823,723 836,151 847,946	8.9 14.0 21.0 24.1 29.1 40.3 55.2 60.4 67.5 76.2 78.6 80.8 83.4 85.8 88.5 89.9 91.2 92.6 94.0 95.3	243,660 267,424 308,599 308,599 41,175 64,939 98,181 112,246 134,001 176,132 220,326 232,989 249,427 267,492 272,019 276,111 280,883 285,233 289,951 292,170 294,447 296,722 299,008 301,148 303,397	79.0 86.7 100.0 13 21.0 31.6 43.4 57.1 75 80.8 86.7 88.8 99.0 92.0 94.0 94.0 96.0 96.0 97.0
CUMULATED FROM HIGHEST TOTAL INCOME ( Returns with total income: \$1,000,000 or more. \$200,000 or more. \$150,000 or more. \$150,000 or more. \$25,000 or more. \$25,000 or more. \$25,000 or more. \$20,000 or more. \$25,000 or more. \$21,000 or more. \$21,000 or more. \$310,000 or more. \$3,000 or more. \$3,000 or more. \$3,500 or more. \$3,500 or more. \$3,500 or more. \$3,300 or more. \$2,500 or more. \$2,500 or more.	CLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109 47,769 67,960 103,608 114,182 127,687 143,649 162,919 188,507 203,212 200,015 239,589 262,915 288,758 322,245 363,516	(1) 0.1 0.3 0.5 0.8 2.6 6.6 8.7 12.4 18.8 20.8 23.2 26.1 29.6 34.3 36.9 40.0 43.6 47.8 52.5 58.6 66.1	5,071,682 216,625 25,055,057 412,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738 3,047,997 3,396,910 3,832,138 3,932,253 4,046,854 4,166,270 4,290,888 4,431,096 4,500,803 4,572,059 4,645,368 4,720,678 4,791,607 4,866,632 4,866,632 4,866,632 4,866,632 4,866,632 4,866,632 4,866,632 4,866,632	8.1 12.2 19.5 22.5 27.3 40.1 55.0 60.1 67.0 75.6 87.4 88.7 90.1 91.6 93.1 94.5	810,385 889,643 79,258 124,476 187,008 214,635 258,802 358,471 491,307 506,971 600,454 678,114 699,102 718,481 741,706 763,546 787,657 799,359 811,560 823,723 836,151 847,946	8.9 14.0 21.0 24.1 29.1 40.3 55.2 60.4 67.5 76.2 78.6 80.8 83.4 85.8 88.5 99.9 91.2 92.6 94.0 95.3	243,660 267,424 308,599 308,599 41,175 64,939 98,181 112,246 134,001 176,132 220,326 232,989 249,427 267,492 272,019 276,111 280,883 289,951 292,170 294,447 296,722 299,008 301,148 303,397 305,390	79.0 86.7 100.0 13.1 21.0 31.4 36.4 43.4 57.7 71.2 75.8 80.6 88.3 89.3 91.0 92.0 94.0 96.5 96.5 97.0
CUMULATED FROM HIGHEST TOTAL INCOME ( Returns with total income: \$1,000,000 or more. \$200,000 or more. \$100,000 or more. \$100,000 or more. \$100,000 or more. \$100,000 or more. \$150,000 or more. \$25,000 or more. \$25,000 or more. \$215,000 or more. \$25,000 or more. \$215,000 or more. \$25,000 or more. \$315,000 or more.	CLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109 67,960 103,608 114,182 127,687 143,649 162,919 188,507 203,212 200,015 239,589 262,919 283,758 322,245 363,516 416,820	(1) 0.1 0.3 0.5 0.8 2.6 6.6 8.7 12.4 18.8 20.8 23.2 26.1 29.6 34.3 36.9 40.0 43.6 47.8 52.5 58.6	5,071,682 216,625 35,055,057 412,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738 3,047,997 3,396,910 3,832,138 3,932,253 4,046,854 4,166,270 4,290,883 4,431,096 4,500,803 4,720,678 4,720,678 4,720,678 4,730,738 4,730,738 4,730,738 5,004,368	8.1 12.2 19.5 22.5 27.3 40.1 55.0 60.1 67.6 77.5 79.8 82.1 88.7 90.1 91.6 93.1 91.6 93.1	810,385 889,643 79,258 124,476 187,008 214,635 258,802 358,471 491,307 536,971 600,454 678,114 699,102 718,481 741,706 763,546 787,657 799,359 811,560 823,723 836,151 847,946	8.9 14.0 21.0 24.1 29.1 40.3 55.2 60.4 67.5 76.2 78.6 80.8 83.4 85.8 88.5 89.9 91.2 92.6 94.0 95.3	243,660 267,424 308,599 308,599 41,175 64,939 98,181 112,246 134,001 176,132 220,326 232,989 249,427 272,019 308,833 289,951 292,470 294,447 296,722 299,008 301,148 303,397 305,390 307,108 308,039	79.0 86.7 100.0 13.1 21.0 31.4 36.4 43.4 57.1 75.5 80.8 88.8 99.0 92.0 94.0 95.0 96.0 97.0 98.0 99.0
CUMULATED FROM HIGHEST TOTAL INCOME (  CUMULATED FROM H	CLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109 47,769 67,960 103,608 114,182 127,687 143,649 162,919 188,507 203,212 200,015 239,589 262,915 288,758 322,245 363,516	(1) 0.1 0.3 0.5 0.8 2.6 6.6 8.7 12.4 18.8 20.8 23.2 26:1 29.6 34.3 36.9 40.0 43.6 47.8 52.5 58.6 66.1 75.8	5,071,682 216,625 35,055,057 412,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738 3,047,997 3,396,910 3,832,138 3,922,253 4,046,854 4,166,270 4,290,888 4,431,096 4,500,803 4,572,059 4,645,368 4,720,678 4,720,678 4,791,607 4,866,632 4,938,336 5,004,368 5,004,368	8.1 12.2 19.5 22.5 27.3 40.1 55.0 60.1 67.0 77.5 79.8 82.1 88.7 90.1 91.6 93.1 94.5	810,385 889,643 79,258 124,476 187,008 214,635 258,802 358,471 491,307 536,971 600,454 678,114 699,102 718,481 741,706 811,560 823,723 836,151 847,946 860,455 871,549 881,193	8.9 14.0 21.0 24.1 29.1 40.3 55.2 60.4 67.5 76.2 78.6 80.8 83.4 85.8 88.5 99.1 91.2 92.6 94.0 95.3 96.7 99.1	243,660 267,424 308,599 308,599 41,175 64,939 98,181 112,246 134,001 176,132 220,326 222,989 249,427 267,492 272,019 272,019 276,111 280,883 285,233 285,233 289,951 294,447 296,722 299,008 301,148 303,397 305,390 307,108	79.0 86.7 100.0 13.1 21.0 31.4 36.4 43.4 57.1 75.5 80.8 88.8 99.0 92.0 94.0 95.0 96.0 97.0 98.0 99.0
CUMULATED FROM HIGHEST TOTAL INCOME ( leturns with total income: \$1,000,000 or more. \$200,000 or more. \$200,000 or more. \$150,000 or more. \$150,000 or more. \$50,000 or more. \$52,000 or more. \$22,000 or more. \$25,000 or more. \$25,000 or more. \$32,000 or more. \$310,000 or more. \$31,000 or more.	CLASS	8,387 558,357 185 489 1,752 2,637 4,646 14,102 36,109 47,769 67,960 103,608 114,182 127,687 143,649 162,919 188,507 143,649 162,919 203,212 20,015 239,589 262,915 283,758 322,245 363,516 416,820 473,017	(1) 0.1 0.3 0.5 0.8 2.6 6.6 8.7 12.4 18.8 20.8 23.2 26.1 29.6 34.3 36.9 40.0 43.6 47.8 52.5 58.6 66.1 75.8 86.0	5,071,682 216,625 35,055,057 412,100 617,390 990,896 1,143,152 1,386,285 2,031,774 2,788,738 3,047,997 3,396,910 3,832,138 3,922,253 4,046,854 4,166,270 4,290,888 4,431,096 4,500,803 4,572,059 4,645,368 4,720,678 4,720,678 4,791,607 4,866,632 4,938,336 5,004,368 5,004,368	8.1 12.2 19.5 22.5 27.3 40.1 55.0 60.1 67.0 75.6 77.5 79.8 82.1 84.6 87.4 88.7 90.1 91.6 93.1 94.5 96.0 97.4	810,385 889,643 79,258 124,476 187,008 214,635 258,802 358,471 491,307 600,454 699,102 718,481 741,706 763,546 787,657 799,359 811,560 823,723 836,151 847,946 860,455 871,549 881,193 886,457	8.9 14.0 21.0 24.1 29.1 40.3 55.2 60.4 67.5 76.2 78.6 80.8 83.4 85.8 88.5 99.1 91.2 92.6 94.0 95.3 96.7 99.1	243,660 267,424 308,599 308,599 41,175 64,939 98,181 112,246 134,001 176,132 220,326 232,989 249,427 272,019 308,833 289,951 292,470 294,447 296,722 299,008 301,148 303,397 305,390 307,108 308,039	79.0 86.7 100.0 13.1 21.0 31.4 36.4 43.4 57.1 75.5 80.8 88.8 99.0 92.0 94.0 95.0 96.0 97.0 98.0 99.0

See text for "Description of Sample" and "Explanation of Classifications and Terms."

Less than 0.05 percent. 

Deficit in total income. 

Total income less deficit in total income.

									Sources o	f income						
		Total	Dividend exclus	s (before	Interest	received	Part	nership and	fiduciary in	come		ents and lties		Trade or	business	
	Total income classes	number of returns					Netp	rofit	Net 1	oss	10,4	10169	Gross	profit	Gross	loss
		7000	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand	Number of returns	Amount (Thousand
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1 2 3 4 5	Taxable returns: Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	19,244 14,217 15,558 12,435 10,955	13,834 10,082 11,344 8,591 7,647	3,649 5,611 8,852 8,640 9,714	11,052 8,251 9,127 7,473 6,321	1,686 2,896 4,250 4,158 3,912	2,833 1,869 1,963 1,870 1,581	503 799 • 1,344 1,848 1,724	353	145	1,081 1,687 2,533 2,566 2,836	319 1,000 2,202 2,952 4,044	(1) 154 314 492 764	(1) 93 319 759 1,382		
6 7 8 9 10	\$2,500 under \$3,000. \$3,000 under \$3,500. \$4,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$4,500.	8,835 7,609 6,514 6,044 5,248	6,483 5,619 4,776 4,655 3,837	9,840 9,911 9,527 10,501 9,795	5,595 4,985 4,124 3,842 3,479	3,697 3,710 3,561 3,809 3,345	1,288 1,176 1,095 1,033 665	1,925 2,044 2,330 2,016 1,292	120	38	2,064 1,735 1,746 1,428 1,521	3,350 3,690 3,763 3,513 4,650	501 293 383 242 302	1,059 722 968 765 1,026	142	293
11 12 13 14 15	\$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	9,424 7,708 6,678 5,392 4,884	7,087 6,046 5,344 4,219 3,949	20,378 19,364 19,722 18,011 18,024	6,059 5,266 4,610 3,645 3,327	5,747 5,637 5,064 4,080 4,649	1,546 1,177 1,077 921 812	4,465 3,223 4,136 3,833 3,495	431	464	2,198 1,819 1,853 1,533 1,296	7,603 7,293 7,781 7,082 6,763	591 495 437 353 242	2,506 2,473 2,350 2,343 1,734		1
16 17 18 19 20	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	15,081 9,089 5,536 10,886 4,748	12,290 7,535 4,570 9,059 4,096	72,429 66,096 48,069 143,245 125,164	11,068 6,454 4,237 8,144 3,561	16,485 12,664 8,781 20,510 14,528	2,262 1,396 804 1,376 585	13,263 10,623 8,079 19,673 11,474	120 182 (1) 132 124	132 412 (1) 353 557	4,135 2,397 1,719 3,270 1,550	26,224 18,783 18,003 51,556 41,708	883 648 522 1,261 541	7,804 7,562 7,623 31,978 25,758	]	52
22 23 24 25	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,174 529 698 203 116	1,021 474 605 181 102	50,328 29,965 61,102 27,806 64,405	906 416 534 142 73	5,040 2,747 5,431 1,894 1,201	155 71 72 17 7	5,382 1,832 3,929 2,044 2,385	16 21 14 7 -	43 134 226 182	433 194 256 57 41	20,661 10,846 20,941 14,709 14,454	119 73 95 27 19	7,650 7,111 16,750 9,635 14,558	5 3 1 -	17 41 40 21
26	Total taxable returns	188,805	143,446	870,148	122,691	149,482	27,651	113,661	1,601	2,881	41,948	303,890	9,792	154,942	171	464
27	Nontexable returns: No total income	8,387	1,881	861	2,130	1,112	.(1)	(1)	1,847	12,336	787	1,063	(1)	(¹) .	450	2 001
28 29 30 31 32	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	57,709 41,980 37,746 28,836 22,532	33,098 29,574 27,240 21,494 17,526	7,315 15,702 22,537 25,739 27,146	34,305 25,184 22,942 17,499 14,690	6,288 9,244 11,295 10,420 10,421	6,125 5,330 5,187 3,347 2,437	759 1,639 2,296 2,215 1,539	314	106	5,211 6,694 6,804 5,321 3,891	1,513 4,061 6,371 6,964 6,693	1,177 1,095 1,300 785 663	344 736 1,301 1,173 1,262	458	3,774
33 34 35 36 37	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	17,008 15,717 13,060 10,759 9,457	13,368 12,342 10,192 8,155 7,403	26,054 28,574 26,254 24,201 24,425	10,944 9,810 8,278 6,951 5,999	7,892 7,730 7,714 7,110 6,248	1,870 2,198 1,591 1,137 994	1,608 2,457 1,665 1,580 1,576	1 081	1,917	3,491 3,283 2,974 2,545 2,448	6,566 7,919 7,686 7,875 8,076	620 620 722 579 392	1,468 1,513 2,204 2,083 1,557		
38 39 40 41 42	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	16,164 11,562 9,284 8,113 5,690	12,961 9,083 7,303 6,624 4,405	49,149 41,237 39,549 38,849 29,500	10,701 7,577 6,271 5,752 3,684	14,035 9,526 9,011 8,771 6,101	1,574 991 682 808 435	3,492 2,752 2,008 2,054 1,362	1,081	1,917	3,626 2,648 2,341 1,948 1,512	13,729 11,714 11,993 10,599 8,965	621 664 475 375 394	2,669 3,925 2,528 2,942 2,848	> 283	607
43 44 45 46 47	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	20,567 11,102 6,124 11,121 4,708	16,467 8,490 4,830 8,169 3,340	136,966 98,679 70,069 184,675 148,755	13,821 7,241 4,113 6,681 2,919	25,812 17,214 11,678 23,313 20,432	1,592 725 620 754 278	6,682 4,247 4,054 8,297 6,210	44	640	5,868 3,605 2,074 3,899 1,751	49,330 37,200 27,083 84,225 66,983	1,210 879 530 1,276 743	11,338 12,393 8,229 37,338 39,380	]	39 4
48 49 50 51 52	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	835 356 565 101 69	656 249 419 81 49	51,731 26,281 81,299 35,087 58,811	496 204 309 63 36	5,493 3,268 7,667 3,278 12,276	76 28 33 3 5	2,608 1,279 1,597 82 2,502	3 9 8 1 1	63 105 80 2 5	294 137 205 34 23	20,434 13,774 34,479 12,900 28,246	91 54 86 14 15	7,524 6,602 15,623 5,648 29,443	4 - 1 -	23 4 - 4 22 5 - 5
53	Total nontaxable returns	369,552	265,399	1,319,445	228,600	263,349	38,905	66,578	3,308	15,254	73,414	496,441	15,422	202,174	758	4,465 5
54	Grand total	558,357	408,845	2,189,593	351,291	412,831	66,556	180,239	4,909	18,135	115,362	800,331	25,214	357,116	929	4,929 5
57	Returns under \$5,000 Beturns \$5,000 under \$10,000 Returns \$10,000 or more	369,850 84,899 103,608	259,141 67,021 82,683	314,848 293,783 1,580,962	222,981 56,892 71,418	120,498 72,621 219,712	45,674 10,023 10,859	33,177 30,820 116,242	3,468 419 1,022	13,224 637 4,274	62,646 20,774 31,942	94,270 93,522 612,539	11,481 4,647 9,086	20,851 26,318 309,947	737 (1) (1)	4,240 5 (1) 5 (1) 5

_					Sources of	income—Co	ntinued				ĺ			Deductio	n for—		
	·		Sales of ca	pital asset	8	Sales of p	roperty oth	er than cap	ital assets		Total	Intere	st paid	Tex	ces	Deprecia deple	tion and
		Net (	gein.	Net	loss	Net (	gain	Net	loss	Other sources	income						
	Total income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
1 2 3 4 5	Taxable returns: Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	4,717 3,837 5,360 4,494 4,588	433 849 2,046 2,779 3,378	792 593 836 648 534	116 155 311 206 199	} 104 210 (1) 120	53 115 (1) 65	(1) 147 113	( <sup>1</sup> ) 37 15	73 355 495 631 566	6,550 11,436 19,265 21,580 24,539	452 653 1,122 1,172 1,306	25 57 175 207 318	3,812 3,594 5,941 5,784 5,367	60 176 525 736 1,030	691 983 1,625 1,974 2,229	61 167 376 636 810
6 7 8 9	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500.	4,260 3,780 3,080 3,305 2,650	4,151 4,232 3,613 4,854 4,266	574 454 441 483 331	272 187 203 252 179	472	709	702	273	443 499 656 413 696	24,210 24,602 24,327 25,655 24,898	1,151 996 975 932 585	267 257 353 362 298	4,515 4,121 3,620 3,233 2,945	936 845 952 919 1,067	1,544 1,355 1,467 1,156 1,270	716 738 808 668 1,083
11 12 13 14 15	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	5,388 4,721 4,099 3,403 3,255	10,243 10,998 9,941 9,750 11,128	581 431 361 260 252	282 202 191 165 135					1,131 1,145 1,075 954 872	51,672 49,883 49,933 45,822 46,454	1,376 1,218 1,062 874 775	644 652 480 548 570	5,604 4,522 3,787 3,500 3,079	1,960 1,966 1,852 1,894 1,908	2,078 1,670 1,617 1,325 1,097	1,642 1,510 1,748 1,614 1,156
16 17 18 19 20	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	10,054 6,398 4,039 8,009 3,642	44,795 39,484 30,967 104,515 100,547	874 554 340 701 298	526 333 261 506 230	100 151 114 23	261 323 579 184	160 135 102 54	127 137 64 74	3,842 2,905 2,010 5,138 5,471	184,316 157,285 123,161 376,241 323,921	3,168 1,565 1,261 2,805 1,234	2,583 1,708 1,498 4,303 3,842	9,370 5,866 3,904 7,996 3,451	6,817 5,428 5,052 13,488 11,672	3,787 2,082 1,533 3,250 1,336	5,865 4,224 3,776 12,171 9,351
21 22 23 24 25	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	964 456 588 184 110	51,682 37,351 95,417 80,290 157,836	58 23 38 10 4	48 19 33 5 2	22 3 7 3 1	76 12 9 14 6	14 3 12 3 1	33 7 5 5 2	1,143 1,505 1,908 156 168	141,821 91,168 205,183 136,335 255,009	358 160 232 66 35	1,753 1,192 2,473 2,577 1,510	876 381 533 136 85	5,304 2,893 6,262 4,566 5,209	385 177 223 56 35	4,296 2,790 5,882 3,928 4,133
26	Total taxable returns	95,381	825,545	10,471	5,018	1,411	2,495	1,507	784	34,250	2,445,266	25,533	28,652	96,022	83,517	34,945	70,149
27	Nontaxable returns: No total income	478	2,186	2,666	1,556	(¹)	(1)	1,018	4,479	172	<sup>3</sup> 16,625	1,014	477	2,258	756	706	388
28 29 30 31 32	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	10,405 11,906 11,984 10,252 8,452	835 1,921 2,764 3,349 2,896	3,582 1,817 1,737 1,137 992	1,082 543 540 380 272	394 309 371	78 97 176	321 292 309 207	215 152 191 128	455 · 535 862 929 783	16,184 33,144 46,767 50,124 50,486	2,274 2,625 2,560 2,148 1,738	582 599 580 1,224 604	13,809 14,839 14,614 11,608 9,584	1,302 1,941 2,965 2,690 2,276	2,460 3,841 3,946 3,502 2,548	467 916 1,296 1,463 1,179
33 34 35 36 37	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	6,697 5,268 4,947 3,882 3,747	2,745 2,421 3,036 2,520 2,543	681 826 601 599 332	250 243 240 226 134			996	626	663 630 678 531 478	46,719 50,708 48,982 45,601 44,809	1,492 1,364 1,095 1,200 1,170	1,004 555 417 484 449	8,135 6,719 6,155 5,096 4,724	2,292 2,174 2,231 1,843 2,112	2,271 2,171 2,229 1,907 1,798	1,138 1,371 1,667 1,674 1,521
38 39 40 41 42	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	6,081 4,439 3,456 3,116 2,009	5,048 4,808 4,123 4,632 3,939	1,012 600 434 537 164	325 229 150 252 77	1,523	4,885			990 914 396 847 1,072	88,536 74,735 69,483 68,779 53,661	1,579 1,056 865 914 747	809 630 416 437 432	7,786 5,727 4,580 4,372 2,713	3,516 3,535 2,969 2,770 2,129	2,202 1,986 1,652 1,244 1,285	2,322 1,702 1,687 1,512 1,681
43 44 45 46 47	\$50,000 under \$100,000	8,222 4,418 2,087 3,807 1,835	19,834 20,188 12,916 39,362 35,676	1,382 694 454 521 269	652 314 263 245 161	.)	631	248 379 64	608 810 191	2,433 1,712 2,049 2,645 4,532	250,912 191,628 136,098 380,723 321,568	2,473 1,785 831 2,168 1,115	3,071 1,908 855 6,485 5,795	11,285 5,917 3,789 6,476 3,017	11,476 8,025 6,030 16,836 13,479	4,276 2,599 1,439 3,147 1,329	7,638 5,438 3,785 12,088 11,484
48 49 50 51 52	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	339 135 225 40 31	12,190 8,411 23,534 11,495 14,483	49 13 29 3 3	26 7 17 3 2	6 3 6 - 1	249 227 393 (²)	9 2 6 1 4	50 8 479 1 93	1,245 1,366 4,329 471 11,430	101,312 61,088 168,323 68,955 157,091	193 86 123 19 20	1,402 1,293 1,710 855 1,252	478 201 331 52 41	3,705 2,424 5,639 1,221 2,936	215 104 147 22 22	3,120 2,286 5,999 2,175 7,954
53	Total nontaxable returns	118,258	247,855	21,134	8,189	2,678	6,741	3,856	8,031	43,147	42,609,791	32,654	34,325	154,306	109,272	49,048	83,951
54	Grand total	213,639	1,073,400	31,605	13,207	4,089	9,236	5,363	8,815	77,397	45,055,057	58,187	62,977	250,328	192,789	83,993	154,100
55 56 57	Returns under \$5,000	118,089 39,967 55,583	57,817 74,610 940,973	20,656 4,632 6,317	7,546 2,008 3,653	2,729 564 796	1,784 1,028 6,424	3,602 564 1,197	5,817 304 2,694	11,543 9,396 56,458	4623,961 598,958 3,832,138	28,024 10,466 19,697	9,294 5,618 48,065	140,473 45,670 64,185	29,828 24,499 138,462	41,673 16,156 26,164	19,143 16,574 118,383

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	Total income classes	Cheritable	deduction	Distribut benefic		Dividend e	exclusion	Federal e (Fiduciar		Long-ter gain de	m capital duction	Exemptions	Other deductions	Total deductions	Number of	Amount.	returns with no taxable	Income tax before credits
		Number of returns	Amount (Thousand	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand	(Thousand	(Thousand	returns	(Thousand	income of fiduciary	(Thousand
		(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41·)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
1 2 3 4 5	Taxable returns: Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,000. \$2,000 under \$2,500.	170 163 190 240 212	7 17 15 41 76	720 1,633 2,517 2,748 2,505	95 614 1,325 1,990 2,523	12,943 9,416 9,911 7,285 5,930	619 440 464 335 274	} 120 101 114 210	5 15 18 40	4,306 3,209 4,674 3,892 4,004	185 330 863 1,186 1,496	1,960 3,876 4,807 4,000 3,803	365 498 1,064 1,379 1,695	3,380 6,177 9,629 10,528 12,065	19,244 14,217 15,558 12,435 10,955	3,170 5,259 9,636 11,052 12,474	-	627 1,044 1,916 2,201 2,494
6 7 8 9 10	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	211 214 190 201 ( <sup>1</sup> ;)	52 20 62 31 ( <sup>1</sup> )	2,735 2,686 2,282 2,493 2,048	3,433 4,013 3,873 5,062 4,594	4,710 4,074 3,474 3,194 2,665	220 181 156 141 116	131 224 200 180 130	27 64 32 34 81	3,857 3,396 2,778 2,965 2,410	1,769 1,853 1,615 2,133 1,864	2,932 2,427 2,274 2,048 1,769	2,064 1,781 2,040 2,062 2,319	12,416 12,179 12,165 13,460 13,197	8,835 7,609 6,514 6,044 5,248	11,794 12,423 12,162 12,195 11,701	-	2,376 2,521 2,479 2,499 2,435
11 12 13 14 15	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	243 201 193 172 212	84 80 65 49 76	4,250 3,836 3,195 2,811 2,654	11,103 11,668 11,667 11,497 11,258	4,502 3,702 3,485 2,369 2,356	198 158 155 104 96	251 230 264 161 172	94 81 158 86 88	4,973 4,368 3,797 3,232 3,075	4,737 5,003 4,322 4,492 5,120	3,117 2,499 2,137 1,798 1,624	3,988 4,431 4,128 4,363 3,721	27,567 28,048 26,712 26,445 25,617	9,424 7,708 6,678 5,392 4,884	24,105 21,835 23,221 19,377 20,837	-	5,101 4,707 5,168 4,395 4,856
16 17 18 19 20	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	517 312 292 550 240	420 494 432 1,903 1,668	8,211 5,550 3,552 7,328 3,585	47,866 44,958 36,914 110,492 105,320	7,119 4,379 2,737 5,208 2,255	307 180 109 207 87	573 304 292 587 310	389 413 402 1,400 1,262	9,389 6,076 3,777 7,613 3,504	20,456 18,296 14,029 49,441 46,393	5,106 2,869 1,867 3,716 1,585	16,862 15,252 13,578 46,314 43,150	106,671 93,822 77,657 243,435 224,330	15,081 9,089 5,536 10,886 4,748	77,645 63,463 45,504 132,806 99,591	= = = = = = = = = = = = = = = = = = = =	19,285 17,562 13,391 46,335 43,706
21 22 23 24 25	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	72 48 57 19 6	863 1,268 2,614 1,574 1,549	932 413 553 144 100	44,295 25,622 53,487 24,994 72,005	571 266 353 119 59	19 10 13 5 3	77 28 35 6	471 195 467 937 161	925 440 579 183 109	24,265 17,788 46,013 39,543 75,505	375 158 223 59 32	16,023 11,637 25,254 12,934 15,644	97,664 63,553 142,688 91,117 175,751	1,174 529 698 203 116	44,157 27,615 62,495 45,218 79,258	-	22,353 14,412 33,852 24,075 41,385
26	Total taxable returns	5,018	(13,466)	69,481	650,668	103,082	4,597	4,704	6,920	87,531	388,697	57,061	252,546	1,556,273	188,805	888,993	-	321,175
27	Nontexable returns: No total income	250	336	(1)	(¹)	537	23	_	_	310	847	3,681	7,906	14,445	- :	_	8,387	_
28 29 30 31 32	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	941 1,051 887 561 536	170 1,060 653 476 1,216	33,279 31,577 30,946 24,825 19,793	9,217 21,068 31,705 35,830 36,944	7,358 3,176 1,795 1,166 903	322 144 81 48 39			5,740 7,146 7,219 5,681 5,088	208 483 677 630 557	20,577 15,829 13,897 10,223 7,963	8,581 9,369 11,331 10,354 8,661	41,436 51,426 63,187 62,956 59,446			57,596 41,915 37,714 28,787 22,504	( <sup>2</sup> ) 2 8 7
33 34 35 36 37	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	392 288 435 413 311	398 401 854 752 403	15,229 14,073 11,449 9,681 8,638	34,487 37,861 35,918 33,793 33,519	685 396 603 355 333	32 19 28 12 12	748	344	3,911 2,956 2,901 2,208 2,401	519 454 605 533 464	6,031 5,572 4,658 3,789 3,332	8,623 9,223 10,499 7,315 7,573	54,535 57,648 56,882 50,197 49,435	> 534	513	16,996 15,690 13,054 10,751 9,455	(2) (2) (2) (2)
38 39 40 41 42.	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	476 414 331 331 269	1,342 1,276 1,008 1,122 1,584	14,940 10,774 8,786 7,672 5,252	67,914 57,285 54,213 53,170 40,301	499 250 344 337 145	24 8 15 13 7			3,144 2,333 1,786 1,462 997	582 484 464 496 535	5,661 4,020 3,151 2,833 1,922	13,780 12,105 9,494 10,099 7,086	95,950 81,070 73,420 72,452 55,702			16,148 11,555 9,276 8,105 5,665	1 1 (²) 36
43 44 45 46 47	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	965 602 476 997 556	4,634 4,513 3,957 14,007 19,562	19,252 10,289 5,687 10,018 4,210	189,282 143,193 99,946 260,202 212,000	603 321 (1) 320 111	26 14 ( <sup>1</sup> ) 14 5	27	242	3,883 1,770 867 1,374 739	1,741 1,348 834 3,082 4,317	7,003 3,764 2,102 3,874 1,640	35,978 30,569 23,174 72,486 62,245	260,851 198,893 140,697 389,094 330,769	8	78	20,529 11,067 6,087 11,103 4,700	4 4 36 7 28
48 49 50 51 52	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	122 58 98 22 14	7,863 5,180 15,714 9,722 7,077	751 314 500 91 59	67,350 38,149 108,264 45,189 102,467	35 16 17 - 2	(2) (2) (2) (2)	3 1 4 -	36 6 30 -	136 49 86 12 10	1,677 1,176 2,806 1,513 2,201	277 120 186 30 24	17,253 11,901 29,675 8,304 36,288	102,684 62,535 170,023 69,009 160,199	6 3 2 -	10 12 37	829 353 563 101 69	2 2 17 -
53	Total nontaxable returns	11,796	105,280	298,168	1,849,298	20,437	893	783	658	64,209	29,233	132,159	479,872	2,824,941	553	650	368,999	161
54	Grand total	16,814	118,746	367,649	2,499,966	123,519	5,490	5,487	7,578	151,740	417,930	189,220	732,418	4,381,214	189,358	889,643	368,999	321,336
	Returns under \$5,000	7,949 2,842 6,023	7,046 6,686 105,014	221,940 64,170 81,539	337,895 330,076 1,831,995	80,909 17,989 24,621	3,706 778 1,006	1,920 1,185 2,382	456 560 6,562	81,052 29,167 41,521	19,271 26,235 372,424	125,448 28,762 35,010	114,702 73,195 544,521	666,789 512,983 3,201,442	107,001 34,150 48,207	101,986 109,543 678,114	262,849 50,749 55,401	20,614 24,266 276,456

			· · · · · · · · · · · · · · · · · · ·	,		re of tax c					r capital deemed paid		Tax previ or wi	ously paid thheld		at time of ling	Overp	ayment <sub>.</sub>
	Total income classes	Foreign Number of returns	Amount (Thousand	Tax paid Number of returns	Amount (Thousand	Dividends  Number of returns	Amount (Thousand	Partially inte		Number of returns	Amount (Thousand	Income tax after credits	Number of returns	(Thousand	Number of returns	Amount (Thousand	Number of returns	Amount
	·	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
5	Texable returns: Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500. \$2,500 under \$2,500.	180 170 190 233	2 2 2 4 6			10,655 7,652 8,359 6,019 5,330 4,269	65 109 192 199 234 225					560 931 1,718 1,993 2,249	149 120 151 187 134	9 16 16 29 23	19,196 14,117 15,497 12,388 10,931	552 921 1,707 1,971 2,230		
3	\$4,000 under \$4,500 \$4,500 under \$5,000	190 110 121 200	14 2 5 8	11	6	3,582 3,122 2,909 2,350	219 199 215 206	255	. 49	841	61	2,140 2,286 2,275 2,277 2,219	133 257	33 116	8,793 7,579 6,497 6,019 5,213	2,115 2,264 2,256 2,266 2,176	> 554	201
3	\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	170 142 150	10 6 13 18 15		٠	4,046 3,472 3,310 2,298 2,296	371 350 377 268 311					4,718 4,350 4,772 4,092 4,527	182 133 106 (1) 106	91 42 50 (1) 75	9,385 7,698 6,656 5,365 4,878	4,648 4,311 4,727 3,992 4,454		
573	\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	542 351 232 623 314	36 97 49 230 114	101	(2) (2)	7,082 4,427 2,652 5,284 2,388	1,167 1,013 667 1,870 1,431	18	16	151	22 14	18,065 16,438 12,663 44,194 42,131	271 209 111 296 113	221 226 181 819 499	15,031 9,051 5,505 10,823 4,721	17,856 16,243 12,486 43,443 41,688	22	56
2 3	\$200,000 under \$500,000 \$500,000 under \$1,000,000	89 38 48 24 8	45 38 31 17 2	8 2 7 1	(2) (2) (2) (2)	619 282 369 131 72	537 306 560 279 208	2 2 4 -	( <sup>2</sup> ) 14	7 5 4	15 3 5 - ( <sup>2</sup> )	21,755 14,065 33,242 23,764 41,175	38 24 25 10	374 437 855 595 4,213	1,169 521 695 202 112	21,395 13,632 32,389 23,195	5 8 2 1	14 4 2 26
5	Total taxable returns	4,877	777	736	21	92,975	11,578	281	80	1,042	120	308,599	2,860	9,023	188,042	36,968 299,885	593	309
	Nontaxable returns: No total income	_	_	_	_	_	_						(1)	(1)				
	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.						-				- <b>-</b>		(1)	(1)		-	211	(¹) 9
	\$3,000 under \$3,500. \$3,500 under \$4,000 \$4,000 under \$4,500. \$4,500 under \$5,000.	(1)	(1)	(1)	(1)	291	3	- - - -	-	773	120	-	269	47	-	 -	831	97
	\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000.								-						-	-		,,
	\$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	ا (	26	-	-	-	_	-	-	. 6	6	-	5	2		-	11	
	\$150,000 under \$200,000	1 - -	( <sup>2</sup> )	1 ~	(²) - - -	4 1 2 -	(2) - (2) (2) - (2) - (2) - (2)	- - - -	-	5 3 4	4 6 19 -	-	4	6		-	5 · 7 4	6 2 10 2 -
	Total nontaxable returns	(¹)	(¹) <sub>.</sub>	(¹)	(1)	298	3			791	155	-	288	61	-		1,079	132
	Grand total	4,991	851.	739	21	93,273	11,581	281	80	1,833	275	308,599	3,148	9,084	188,042	299,885	1,672	441
		1,747 926 2,318	68 64 719	292 140 307	2 4 15	54,475 · 15,451 23,347	1,865 1,678 8,038	121 (1) 119	( <sup>1</sup> ) 62	876 382 575	47 62 166	18,648 22,459 267,492	1,363 648 1,137	274 366 8,444	106,230 33,982 47,830	18,458 22,132 259,295	1,030 297 345	103 55 283

See text for "Description of Sample" and "Explanation of Classifications and Terms "
Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

2 less than \$500.

3 Deficit in total income.

4 Total income less deficit in total income.

											Sources of	income								
				idends exclusions)	Interest	received	Partne	ership and	fiduciary	income		rents yalties		Trade or b	usiness			Sales of co	apital asse	ts .
	Total income classes	Number of trusts		Amount		Amount	Net 1	rofit	Net	loss			Gross	profit	Gross	loss	Net	gain	Net 1	ова
			Number of trusts	(Thousand	Number of trusts	(Thousand dollars)	Number of trusts	Amount (Thousand dollars)	Number of trusts	Amount (Thousand dollers)	Number of trusts	Amount (Thousand dollers)	Number of trusts	Amount (Thousand dollars)	Number of trusts	Amount (Thousand dollars)	Number of trusts	Amount (Thousand dollars)	Number of trusts	Amount (Thousand dollers)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1 2 3 4 5	Taxable trusts: Under \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	19,244 9,445 9,397 7,334 6,024	13,834 7,181 7,312 5,388 4,570	3,649 3,980 5,683 5,534 5,766	11,052 5,215 5,419 4,435 3,388	1,686 1,482 1,945 2,079 1,612	2,833 1,522 1,644 1,511 1,262	503 611 1,098 1,432 1,339			1,081 1,042 1,242 1,135 1,255	319 698 1,234 1,487 2,065	} 141 150 180	91 238 291			4,717 3,077 3,986 3,102 3,099	433 705 1,566 1,968 2,329	792 393 452 372 250	116 80 109 111 56
6 7 8 9 10	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	5,336 4,864 3,708 3,687 3,244	4,213 3,764 2,776 3,014 2,580	6,481 6,904 5,631 7,163 6,591	3,425 3,134 2,276 2,304 2,240	1,862 1,753 1,460 2,000 1,946	1,101 1,001 883 773 513	1,668 1,729 1,903 1,577	701	374	710 913 811 602 775	1,337 2,174 1,972 1,555 2,433	150 221	297 607	(1)	(1)	3,102 2,811 1,965 2,303 1,916	2,976 3,006 2,528 3,257 3,102	271 220 231 250 211	91 85 90 127 118
11 12 13 14 15	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	6,045 5,202 4,491 3,574 3,257	4,832 4,298 3,684 3,004 2,684	14,025 14,425 13,591 13,213 12,895	3,807 3,568 3,023 2,451 2,163	3,011 3,432 3,059 2,581 2,591	1,325 914 866 711 621	3,865 2,137 3,522 3,037 2,635			1,073 1,003 1,046 731 713	3,935 4,546 4,760 3,627 3,839	110 120 172 }. (¹)	357 584 931 ( <sup>1</sup> )			3,870 3,536 2,922 2,591 2,394	7,808 8,517 7,304 7,318 8,552	351 220 191 120 140	147 96 89 64 71
16 17 18 19 20	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	9,848 6,458 3,702 7,245 3,317	8,464 5,591 3,233 6,446 2,980	52,427 51,099 35,000 108,811 99,560	7,188 4,658 2,836 5,566 2,385	9,797 8,429 5,145 12,579 8,670	1,558 1,044 511 921 305	8,817 8,005 5,154 13,330 4,747	111 140 79	226 383 383	2,152 1,334 1,032 1,793 945	14,874 10,257 10,916 28,859 27,336	210 164 175 228 167	1,566 1,661 2,520 4,736 7,266	7	12	7,180 4,951 2,902 5,818 2,720	32,243 31,724 23,566 79,999 77,361	523 361 190 364 164	284 216 137 245 118
21 22 23 24 25	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	845 405 506 160 98	741 370 452 145 86	38,461 24,553 50,065 23,850 59,932	633 306 372 106 56	3,007 1,563 2,964 712 839	84 48 36 13 4	2,466 1,187 866 1,458 2,376	. 10 11 6 3	20 102 20 163	274 135 157 36 33	14,215 7,434 14,160 9,489 12,565	47 44 44 14 13	3,078 3,844 7,941 4,384 12,398	1 1 1 -	(2) (2) -	718 360 439 148 92	40,764 30,153 75,487 65,840 127,474	28 13 23 6 4	24 10 20 2 2
26	Total taxable trusts	127,436	101,642	669,289	82,006	86,204	22,004	76,481	1,061	1,671	22,023	186,086	2,420	53,307	80	59	70,719	645,980	6,140	2,508
27	Nontaxable trusts: No total income	3,581	991	524	911	250	( <sup>1</sup> )	(¹)	1,323	7,192	208	392	(1)	(1)	(¹)	(1)	351	2,065	1,177	644
28 29 30 31 32	Under \$600	39,615 29,332 27,686 22,541 17,473	25,030 23,035 22,639 18,596 14,933	5,451 12,626 19,492 22,972 23,750	23,717 18,280 17,847 14,006 11,938	4,142 6,623 8,515 8,256 8,343	5,625 5,037 4,752 3,181 2,229	615 1,531 1,973 2,090 1,261	249	59	2,131 2,047 2,360 2,622 2,005	619 1,171 2,152 3,215 3,386	(1) 289 207	(1) 195 217			8,185 9,635 10,005 8,492 7,246	522 1,240 1,893 2,412 1,964	2,357 1,134 1,240 785 825	523 234 288 181 178
33 34 35 36 37	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	13,307 12,408 9,939 8,482 7,337	11,590 10,830 8,537 7,140 6,285	23,202 25,627 23,150 21,678 21,730	9,080 8,282 6,480 5,876 4,922	6,482 6,486 5,762 6,055 5,232	1,746 2,074 1,446 1,033 890	1,413 2,261 1,458 1,505 1,315	785	1,389	1,860 1,486 1,651 1,448 1,321	3,169 3,329 4,203 4,327 4,272	) 1,076	3,085	(1)	(¹)	5,704 4,564 3,849 3,197 3,228	1,836 1,745 1,721 1,837 1,842	433 764 498 412 250	133 209 186 133 129
38 39 40 41 42	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	13,037 9,408 7,746 6,492 4,756	11,199 8,109 6,550 5,606 3,949	44,099 38,047 37,226 34,678 27,759	8,818 6,498 5,497 4,777 3,165	11,289 8,214 7,846 7,199 5,258	1,263 847 579 641 331	2,578 2,162 1,636 1,558 756		·	2,426 1,633 1,515 1,282 1,054	9,569 7,343 7,470 7,218 6,432	268 } 392	1,555 2,328			5,043 3,736 2,951 2,634 1,780	3,184 3,114 2,819 3,472 3,083	784 536 331 434 ( <sup>1</sup> )	180 203 117 179 (1)
43 44 45 46 47	\$10,000 under \$15,000	17,187 9,248 5,021 8,890 3,750	14,436 7,597 4,207 7,040 2,922	128,765 91,662 66,261 169,496 139,333	11,789 6,179 3,508 5,365 2,346	20,234 13,793 9,406 18,699 17,454	1,323 537 433 624 215	4,927 2,523 2,751 6,324 5,113	36	587	4,046 2,692 1,393 2,792 1,174	35,403 30,223 18,794 62,240 50,581	418 289 (¹) 461 293	3,633 4,029 ( <sup>1</sup> ) 10,853 13,754	10	27	7,140 3,688 1,776 3,134 1,486	16,303 16,311 10,512 30,676 27,113	1,113 570 330 458 224	457 244 172 224 122
48 49 50 51 52	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	705 290 479 94 56	560 209 364 77 41	47,449 24,649 76,448 34,639 55,875	400 160 244 58 28	4,607 2,965 6,566 3,238 11,911	51 20 21 2 2	1,819 957 1,375 35 294	3 7 5 1	63 49 73 2	217 94 154 27 <b>13</b>	16,306 9,956 28,421 10,333 22,399	56 31 48 13 8	4,745 3,523 7,780 5,493 18,777	4 - - - -	23	268 103 179 34 23	9,510 6,497 19,030 9,918 13,404	42 10 22 2 1	22 6 12 2 1
53	Total nontaxable trusts		222,472	1,216,588	180,171	214,825	34,965	50,233	2,409	9,414	39,651	352,923	4,208	82,299	98	263	98,431	194,023	14,814	4,804
54	Grand total	406,296	324,114	1,885,877	262,177	301,029	56,969	126,714	3,470	11,085	61,674	539,009	6,628	135,606	178	322	169,150	840,003	20,954	7,312
55 56 57	Trusts under \$5,000 Trusts \$5,000 under \$10,000 Trusts \$10,000 or more		204,238 53,915 65,961	257,584 249,958 1,378,335	164,227 43,767 54,183	83,971 54,480 162,578	41,119 8,098 7,752	28,304 23,886 74,524	2,487 277 706	7,796 376 2,913	28,705 12,476 20,493	45,509 58,739 434,761	2,394 1,318 2,916	4,440 6,925 124,241	(1) (1) 56	(1) (1) 96	94,534 31,457 43,159	40,947 55,171 743,885	13,317 3,189 4,448	3,821 1,171 2,320

FIDUCIARY INCOME TAX RETURNS FOR 1958

Table 3.—TRUSTS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX, BY TOTAL INCOME CLASSES—Continued

PART I. -ALL TRUSTS-Continued

T			Sources of	income—Co	ontinued			Distribu benefic	tions to iaries		Exemp	tions		Taxable i			
		Sales of pr	roperty other	r than cap	ital assets		Total				Tru					Number of trusts with	Income tax
	Total income classes	Net	gain	Net	loss	Other sources	income	Number of trusts	Amount	Simp (\$300 exe		Comp (\$100 exc	plex emption)	Number of	Amount	no taxable income of	credits
		Number of trusts	Amount (Thousand dollers)	Number of trusts	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	W da ta	(Thousand dollars)	Number of trusts	Amount (Thousand dollars)	Number of trusts	Amount (Thousand dollars)	,	(Thousand dollars)	fiduciary	(Thousand dollars)
ŀ		(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
1 2 3 4 5	Taxable trusts: Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.			(1)	( <sup>1</sup> )	73 66 102 167 148	6,550 7,464 11,565 12,769 13,476	720 1,593 2,394 2,497 2,204	95 609 1,284 1,855 2,257	241 371 851 1,041 1,235	59 105 255 310 366 450	19,003 9,074 8,546 6,293 4,789 3,825	1,901 908 855 629 479 382	19,244 9,445 9,397 7,334 6,024	3,170 4,478 6,904 7,235 7,303	-	560 788 1,225 1,296 1,316
6 7 8 9	\$2,500 under \$3,000 \$3,000 under \$3,500 \$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	401	899			122 159 183 92 306	14,652 15,750 13,829 15,679 15,373	2,504 2,412 1,962 2,202 1,817	3,229 3,666 3,363 4,629 4,180	1,511 1,471 1,110 1,330 1,224	441 330 398 365 729	3,393 2,598 2,357 2,020 3,608	339 260 236 202 361	4,864 3,708 3,687 3,244 6,045	7,759 6,608 6,876 6,748	-	1,420 1,241 1,280 1,286 1,286
11 12 13 14 15	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.			635	259	303 247 443 325 336	33,142 33,707 33,607 30,326 30,983	3,608 3,414 2,821 2,341 2,223	9,706 10,630 10,545 10,084 9,724	2,437 2,382 1,880 1,753 1,612	714 564 525 484	2,820 2,611 1,821 1,645	282 261 182 164 494	5,202 4,491 3,574 3,257 9,848	13,249 14,115 11,955 12,580 44,541	-	2,638 1 2,929 1 2,549 1 2,739 1
16 17 18 19 20	\$10,000 under \$15,000	10	96		18	1,110 1,028 633 1,468 1,956	120,517 111,810 82,603 249,649 226,461	6,938 4,633 2,888 5,687 2,809	41,284 39,113 31,075 90,507 87,610	4,908 3,238 1,985 4,038 1,977	1,472 971 595 1,211 592	4,940 3,220 1,717 3,207 1,340	322 172 320 134	6,458 3,702 7,245 3,317	41,895 27,464 84,472 67,065	= =	10,745 1 7,552 1 28,064 1 28,409 2 15,151 2
21 22 23 24 25	\$100,000 under \$150,000	13 1 5 -	4	7 2 5 2 1	17 3 2 3 2 2	259 896 682 91 129	102,206 69,513 152,125 105,656 215,709	734 337 429 121 86	35,980 21,811 44,252 22,599 68,104	466 219 284 86 53	140 65 85 26 16	379 186 222 74 45	38 19 23 7 5	845 405 506 160 98	30,835 21,196 47,929 36,804 64,598	-	10,825   2 25,423   2 19,055   2 32,968   2
26	Total taxable trusts	430	1,018	846	330	11,324	1,725,121	59,374	558,191	37,703	11,268	89,733	8,975	127,436	597,546		213,952 2
27	Nontaxable trusts: No total income	_	_	293	2,259	6	<sup>3</sup> 7,013	(1)	(1)	2,194	658	1,387	139	_	-	3,581	- 2
28 29 30 31 32	Under \$600. \$600 under \$1,000. \$1,000 uner \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000.	_				132 243 455 611 447	10,799 23,295 34,387 39,241 39,181	29,430 27,466 26,243 21,548 16,810	7,823 18,612 27,439 31,533 32,172	28,873 26,554 25,499 20,961 15,921	8,656 7,962 7,645 6,288 4,772	10,742 2,778 2,187 1,580 1,552	1,073 278 219 158 155			39,502 29,323 27,679 22,514 17,447 13,296	- 1
33 34 35 36 37	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$000. \$4,000 under \$4,500. \$4,500 under \$5,000.		3,418	1,613	1,306	1 1	36,574 40,052 37,240 35,959 34,764	12,871 11,944 9,547 8,131 7,045	30,079 33,115 30,259 29,280 28,495 57,800	12,395 11,726 8,968 7,878 6,630	3,719 3,518 2,689 2,363 1,989 3,722	912 682 971 604 707 625	68 97 60 71	353	308	12,402 9,934 8,475 7,335 13,021	-
38 39 40 41 42	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.					449 604 354 483 560	71,450 60,816 57,976 55,040 44,833	12,560 9,078 7,559 6,328 4,508	49,606 48,420 45,422 36,389 168,004	8,932 7,269 6,054 4,445	2,679 2,180 1,816 1,331 4,883	476 477 438 311 912	48 48 44 31 92			9,401 7,739 6,486 4,752 17,152	
43 44 45 46 47	\$10,000 under \$15,000. \$15,000 under \$20,000. \$25,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	41	1				256,423	1	125,865 88,546 225,330 188,283	8,606 4,686 8,217 3,454	2,583 1,406 2,465 1,036	642 335 673 296	68 34 71 30			1	- 4
48 49 50 51 52	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.		65		420	1,045 3,894 463 11,326	85,388 49,757 143,074 64,114 133,892	84 49	59,894 33,237 98,494 42,592 92,467	640 254 428 83 51	77 129 25 16	36 51 11 5	3 5 1 ( <sup>2</sup> )	3	12 37	287 477 94 56	-
53	Total nontaxable trusts							254,801	1,629,187	<del> </del>	86,067	119,188	11,929	+			213,952
54	Grand total								2,187,378	287,108		<del> </del>	8,600			<del> </del>	11,743
55 56 57	Trusts under \$5,000	257	7 316	36	3 12	1 4,104	4451,586 451,880 2,951,382	54,440	294,005 288,326 1,605,047	177,984 49,176 59,948	53,338 14,744 17,985	86,000 14,832 18,356	1,484	22,609	66,337	41,399	13,694

Footnotes at end of table. See text for "Description of Sample" and "Explanation of Classifications and Terms."

											Sources o	of income								
	m-1-2 days	Number of		dends xclusions)	Interest	received	Partne	rship and	fiduciary	income	Gross and roy			Trade or	business		s	sales of ca	pital asse	ts
	Total income classes	trusts	Number of	Amount	Number of	Amount	Net p		Net	loss		Amount	Gross	profit	Gross	loss	Net	gain	Net:	loss
			trusts	(Thousand	trusts	(Thousand	Number of trusts	Amount (Thousand	Number of trusts	Amount (Thousand	Number of trusts	(Thousand	Number of trusts	Amount (Thousand	Number of trusts	Amount (Thousand	Number of	Amount (Thousand	Number of	Amount
		(1)	(2)	dollars)	(4)	dollars) (5)	(6)	dollars)	(8)	dollars)	(10)	dollars) (11)	(12)	dollars)		dollars)	trusts	dollars)	trusts	(Thousand dollars)
	Taxable trusts:		,-,-		\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.	(2)	(0)	(7)	(0)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1 2 3 4 5	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	8,598 3,845 4,235 3,405 2,875	6,655 3,315 3,753 2,965 2,505	1,710 1,831 2,914 2,957 2,961	4,873 2,070 2,654 2,243 1,904	768 549 957 1,049 825	1,701 721 761 700 721	181 128 223 378 426			250 390 370 370 500	69 257 319 449 783					2,552 1,622 2,273 1,841 1,915	163 344 782 1,052 1,305	530 212 270 282 170	37 45 41 81 37
6 7 8 9 10	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	2,791 2,400 1,812 2,062 1,866	2,571 2,120 1,672 1,901 1,706	3,937 3,931 3,483 4,659 4,391	2,011 1,520 1,312 1,402 1,325	1,057 920 756 1,194 1,103	560 480 420 410 311	397 429 505 462 347	290	274	240 270 210 161 310	377 594 410 336 792	362	2,629	(¹)	(1)	2,081 1,740 1,261 1,601 1,304	1,888 1,806 1,504 2,178 2,002	160 110 (1) 140 141	59 18 (1) 75 64
11 12 13 14 15	\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	3,267 2,994 2,399 1,985 1,752	3,037 2,793 2,257 1,915 1,652	9,154 9,131 8,992 8,836 7,627	2,306 2,293 1,937 1,493 1,302	1,799 2,098 2,111 1,415 1,432	681 563 412 361 340	938 753 951 860 805			380 381 393 261 230	1,104 1,638 1,300 1,042 941					2,417 2,341 1,906 1,684 1,522	4,831 5,609 4,391 4,539 5,674	250 150 211	86 61 60
16 17 18 19 20	\$10,000 under \$15,000	5,675 3,661 1,889 3,891 1,866	5,404 3,471 1,764 3,751 1,753	34,510 33,522 20,563 66,373 61,753	4,648 2,878 1,608 3,204 1,386	6,305 4,856 2,826 5,950 4,790	796 414 170 397 160	2,330 1,413 1,189 3,776 1,379	27	92	794 610 425 675 447	4,375 3,547 3,546 9,604 12,365	44	1,801	3	1	4,741 2,969 1,619 3,337 1,601	21,297 18,819 13,306 46,651 45,016	302 201 (1) 183 94	143 110 (1) 113 63
21 22 23 24 25	\$100,000 under \$150,000 \$150,000 under \$200,000. \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	438 218 280 92 70	409 212 254 89 62	22,480 15,368 29,302 13,281 51,804	321 155 199 54 35	1,321 581 1,183 342 500	25 16 16 7 1	268 384 238 35 ( <sup>2</sup> )	. 3 4 2 1	7 17 3 157	107 56 67 6 13	5,171 2,968 6,343 2,167 4,446	16 16 13 -	1,419 555 2,548 - 1,309	1 1 -	( <sup>2</sup> ) 6 - -	393 190 246 87 68	22,845 17,500 45,470 46,029 101,319	18 7 13 4 2	15 2 5 10 2 2 2 1
26	Total taxable trusts	64,366	57,986	425,470	45,133	46,687	11,144	18,795	327	550	7,916	64,943	453	10,261	15	1.0	43,311	416,320	3,631	1,216
27	Nontaxable trusts: No total income	1,180	249	95	352	40	(1)	(1)	(1)	(1)	( <sup>1</sup> )	(1)	_		-	_	(1)	(1)	497	225 2
28 29 30 31 32	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,000.	25,969 22,025 20,961 16,532 12,883	16,765 17,959 18,176 14,408 11,481	3,488 9,522 15,391 17,364 18,036	17,086 14,636 14,188 11,124 9,221	2,943 5,274 6,452 6,344 6,517	4,670 4,521 4,401 2,866 2,085	461 1,236 1,690 1,712 1,132		, ,	890 1,054 1,184 1,300 866	277 587 929 1,337 1,391				:	6,297 8,252 8,693 6,941 5,983	317 908 1,478 1,517 1,509	1,569 907 887 598 577	251 2 179 2 126 1 107 82 3
33 34 35 36 37	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	9,726 8,970 6,937 5,849 5,102	9,004 8,445 6,442 5,396 4,752	17,687 19,260 17,284 16,007 16,317	7,289 6,669 4,808 4,488 3,740	5,083 5,106 4,053 4,650 3,840	1,555 1,765 1,302 868 643	1,073 1,659 1,098 1,030 595	406	686	908 722 845 705 598	1,400 1,345 1,854 1,817 1,749	1,015	10,353	(1)	(1)	4,874 3,768 3,158 2,650 2,439	1,306 1,377 1,321 1,172 1,416	351 619 311 206 (1)	82 161 60 22 (1)
38 39 40 41 42	\$5,000 under \$6,000	9,463 6,997 5,366 4,769 3,368	8,615 6,399 4,788 4,357 3,141	34,515 30,160 27,304 27,291 21,953	7,004 5,181 4,048 3,738 2,316	8,724 6,439 5,587 5,259 3,814	973 682 476 517 310	1,200 1,419 1,172 664 605		:	1,260 931 835 682 536	4,718 4,049 3,805 3,837 2,894					4,074 2,934 2,202 2,169 1,344	2,462 2,229 1,975 2,787 2,007	639 433 310 269 ( <sup>1</sup> )	126 157 114 89 (1)
43 44 45 46 47	\$10,000 under \$15,000 \$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	12,260 6,139 3,290 5,782 2,477	11,165 5,479 2,815 5,059 2,060	98,837 67,513 43,375 125,491 98,158	9,346 4,568 2,402 3,798 1,664	15,972 9,268 6,385 15,033 13,132	910 371 289 455 159	1,858 1,134 810 4,058 3,053	6	5	2,399 1,282 805 1,334 677	19,364 12,789 10,697 25,115 28,510	138	7,191	4	17	5,484 2,757 1,330 2,105 1,008	11,622 11,880 8,601 20,226 17,367	804 433 289 416 156	305 4 180 4 169 4 217 4 63 4
48 49 50 51 52	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	415 164 277 58 26	361 132 229 49 21	31,455 16,753 49,505 21,484 32,333	256 95 147 32 16	3,548 2,355 5,163 2,083 10,024	24 8 9 - 1	538 264 294 - 229	1 1 2 -	(2) (2) -	107 36 73 12 8	7,175 3,427 13,083 5,699 7,514	21 10 18 5 2	1,670 1,491 4,029 2,618 177	2 - - - -	22	156 56 98 23	5,463 3,315 10,302 6,767 6,815	29 6 14 2	16 4 2 4 8 5 2 5
53		196,985	167,747	876,578	138,212	163,088	29,902	28,987	603	1,269	20,111	165,438	1,209	27,529	6	39	78,829	126,141	10,509	2,818 5
54	Grand total	261,351	225,733	1,302,048	183,345	209,775	41,046	47,782	930	1,819	28,027	230,381	1,662	37,790	21	49	122,140	542,461	14,140	4,034 5
56	Trusts under \$5,000	170,023 42,360 48,968	142,240 38,954 44,539	183,225 184,963 933,860	114,915 31,618 36,812	59,480 38,678 111,617	31,503 5,315 4,228	15,165 9,367 23,250	( <sup>1</sup> ) 271	611 ( <sup>1</sup> ) 960	12,205 5,889 9,933	17,148 25,328 187,905	367 349 946	731 1,641 35,418	(1) (1) 11	(1) (1) 46	71,266 22,593 28,281	25,347 36,504 480,610	8,733 2,344 3,063	1,827 5 718 5 1,489 5

		•	of income—(					utions to			tions		Taxable i			
	Sales of p	roperty oth	er than cap:	Ital assets		Total	ļ			Tru					Number of trusts with	Income ta
Total income classes	Net	gain	Net 1	loss	Other sources	income	Number of	Amount	Sim (\$300 ex			plex emption)	Number of	Amount	no taxable income of	after credits
	Number of trusts	Amount (Thousand dollars)	Number of trusts	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	trusts	(Thousand	Number of trusts	Amount (Thousand dollars)	Number of trusts	Amount (Thousand dollars)	trusts	(Thousand	fiduciary	(Thousand dollers)
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Taxable trusts: Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$2,000 under \$2,000.					29 22 63 62 107	2,884 3,062 5,232 5,936 6,430	360 751 1,332 1,503 1,443	41 266 722 1,137 1,516	(1) 160 520 761 982	( <sup>1</sup> ) 42 156 226 290	8,518 3,685 3,715 2,644 1,893	852 368 372 264 189	8,598 3,845 4,235 3,405 2,875	1,274 1,668 2,862 2,926 2,861	-	22 28 49 53 50
\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	(1)	(1)	505	98	54 83 83 28 218	7,674 7,771 6,749 8,781 8,835	1,771 1,590 1,300 1,531 1,376	2,438 2,526 2,376 3,367 3,233	1,221 1,040 840 1,080 974	363 312 249 323 290	1,570 1,360 972 982 892	157 136 97 98 89	2,791 2,400 1,812 2,062 1,866	2,971 2,974 2,516 3,057 3,056	-	52 51 45 55
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.					185 114 129 122 171	17,915 19,404 17,955 16,835 16,637	2,375 2,351 1,856 1,543 1,482	6,774 7,633 7,613 6,965 6,486	1,866 1,841 1,447 1,274 1,152	558 552 434 381 346	1,401 1,153 952 711 600	140 115 95 71 60	3,267 2,994 2,399 1,985 1,752	6,145 6,149 5,711 5,517 5,397	-	1,16 1,20 1,13 1,14
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	3	5	10	13	699 558 280 1,192 538	69,464 63,162 41,934 134,425 127,478	4,672 3,001 1,604 3,308 1,641	29,047 26,784 17,733 52,714 53,508	3,687 2,308 1,223 2,648 1,262	1,106 692 366 794 377	1,988 1,353 666 1,243 604	199 135 67 124 60	5,675 3,661 1,889 3,891 1,866	21,361 19,456 12,159 42,629 36,199	- - - -	4,80 4,70 3,16 13,95 15,19
\$100,000 under \$150,000 \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1 5 - -	( <sup>2</sup> ) 4 2 -	4 1 4 -	(²) 15 2 -	66 207 65 1 33	53,533 37,539 85,136 61,696 159,410	395 186 233 62 61	19,903 12,223 25,390 10,181 51,133	291 131 174 49 44	87 39 52 15	147 87 106 43 26	15 9 11 4 3	438 218 280 92 70	16,447 12,448 28,010 25,179 51,386	-	8,21 6,43 14,81 12,97 26,21
Total taxable trusts	100	196	524	128	5,109	985,877	37,727	351,709	27,055	8,074	37,311	3,730	64,366	320,358	-	120,90
Nontaxable trusts:	_		(1)	(1)	6	3893	(1)	(1)	870	261	310	31	_	_	1,180	
Under \$600					90 205 329 568 346 288 254	7,265 17,543 26,140 28,681 28,872 26,753 28,980	20,806 20,846 20,054 15,975 12,512 9,540 8,754	5,286 14,049 20,989 23,344 23,852 22,284 24,291	21,140 20,498 19,764 15,707 12,141 9,149 8,702	6,336 6,145 5,925 4,712 3,638 2,745 2,611	4,829 1,527 1,197 825 742 577 268	483 153 120 82 74 58 27			25,928 22,025 20,959 16,530 12,883 9,724 8,969	
\$3,500 under \$4,000 \$4,000 under \$4,500 \$4,500 under \$5,000	519	2,111	1,239	969	335 208 307	26,013 24,817 24,184	6,752 5,704 5,038	21,556 20,649 20,446	6,482 5,616 4,666	1,943 1,685 1,400	455 233 436	<b>65</b> 23 44	(1)	( <sup>1</sup> )	6,936 5,847 5,101	
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.					442 390 291 475 201	51,861 45,193 40,229 40,363 31,738	9,132 6,750 5,220 4,646 3,244	42,700 37,280 33,767 33,954 26,783	9,153 6,748 5,035 4,520 3,182	2,744 2,024 1,510 1,356 952	310 249 331 249 (¹)	31 25 33 25 (1)			9,462 6,994 5,364 4,768 3,366	
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	28	379	31	22	962 1,131 1,260 719 541	149,221 105,568 72,443 195,452 168,224	11,928 5,892 3,166 5,494 2,310	123,176 86,011 56,759 153,542 126,803	11,743 5,788 3,124 5,471 2,281	3,523 1,737 937 1,641 684	517 351 ( <sup>1</sup> ) 311 196	52 35 (1) 31 20	3	47	12,254 6,133 3,261 5,776 2,474	
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	- 2 - -	- 64 -	5 1 1 -	26 7 418 - 11	346 410 1,018 255 2,360	50,089 28,006 83,032 38,904 59,441	380 149 250 52 25	36,745 20,191 60,760 25,828 49,355	378 152 253 50 25	113 46 76 15 8	37 12 24 8 1	(2)	4 1 2 -	6 6 37 -	411 163 275 58 26	
Total nontaxable trusts	549	2,554	1,362	1,807	13,737	41,398,119	184,640	1,110,411	182,638	54,767	14,347	1,436	118	284	196,867	
Grand total	649	2,750	1,886	1,935	18,846	<sup>4</sup> 2,383,996	222,367	1,462,120	209,693	62,841	51,658	5,166	64,484	320,642	196,867	120,90
rusts under \$5,000	310 (1) 185	149 (1) 2,446	1,146 276 464	780 60 1,095	3,685 2,520 12,641	4301,709 298,130 1,784,157	138,959 38,599 44,809	214,379 209,955 1,037,786	132,393 36,218 41,082	39,663 10,857 12,321	37,630 6,142 7,886	3,762 614 790	33,941 12,406 18,137	26,177 28,924 265,541	136,082 29,954 30,831	4,64 5,77 110,47

											Sources of	income									T
		Number of	Divi (before e	dends xclusions)	Interest	received	Partne	rship and	fiduciary	income	Gross and roy			Trade or	business		S	ales of ca	pital asset	s	
	Total income classes	trusts	Number of	Amount	Number of	Amount	Net p		Net		Number of	Amount	Gross	profit	Gross	loss	Net	gain	Net	loss	1
			trusts	(Thousand dollars)	trusts	(Thousand dollars)	Number of trusts	Amount (Thousand dollars)	Number of trusts	Amount (Thousand * dollars)	trusts	(Thousand dollars)	Number of trusts	Amount (Thousand dollars)	Number of trusts	Amount (Thousand dollars)	Number of trusts	Amount (Thousand	Number of trusts	Amount (Thousand dollers)	İ
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	1
1 2 3 4 5	Taxable trusts: Under \$600 \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	10,646 5,600 5,162 3,929 3,149	7,179 3,866 3,559 2,423 2,065	1,939 2,149 2,769 2,577 2,805	6,179 3,145 2,765 2,192 1,484	918 933 988 1,030 787	1,132 801 883 811 541	322 483 875 1,054 913			831 652 872 765 755	250 441 915 1,038 1,282	) 121 100 150	74 161 228			2,165 1,455 1,713 1,261 1,184	270 361 784 916 1,024	262 181 182 170	79 35 68 49	1 2 3 4 5
6 7 8 9 10	1	2,545 2,464 1,896 1,625 1,378	1,642 1,644 1,104 1,113 874	2,544 2,973 2,148 2,504 2,200	1,414 1,614 964 902 915	805 833 704 806 843	541 521 463 363 202	1,271 1,300 1,398 1,115 672	662	709	470 643 601 441 465	960 1,580 1,562 1,219 1,641	130	271 486	) } (¹)	(1)	1,021 1,071 704 702 612	1,088 1,200 1,024 1,079 1,100	111 110 140 110 (1)	32 67 65 52 ( <sup>1</sup> )	6 7 8 9
11 12 13 14 15	\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	2,778 2,208 2,092 1,589 1,505	1,795 1,505 1,427 1,089 1,032	4,871 5,294 4,599 4,377 5,268	1,501 1,275 1,086 958 861	1,212 1,334 948 1,166 1,159	644 351 454 350 281	2,927 1,384 2,571 2,177 1,830			693 622 653 470 483	2,831 2,908 3,460 2,585 2,898	(1) (1) 142 (1)	357 (1) 812 (1)		(-) .	1,453 1,195 1,016 907 872	2,977 2,908 2,913 2,779 2,878	101 (1) 110 130	(1) 64 100	11 12 13 14 15
16 17 18 19 20	\$15,000 under \$20,000\$20,000 under \$25,000\$25,000 under \$50,000\$50,000 under \$100,000	4,173 2,797 1,813 3,354 1,451	3,060 2,120 1,469 2,695 1,227	17,917 17,577 14,437 42,438 37,807	2,540 1,780 1,228 2,362 999	3,492 3,573 2,319 6,629 3,880	762 630 341 524 145	6,487 6,592 3,965 9,554 3,368	52	291	1,358 724 607 1,118 498	10,499 6,710 7,370 19,255 14,971	170 124 155 186 123	1,378 1,202 2,155 3,664 5,465		11	2,439 1,982 1,283 2,481 1,119	10,946 12,905 10,260 33,348 32,345	221 160 100 181 70	141 106 72 132 55	16 17 18 19
21 22 23 24 25	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	407 187 226 68 28	332 158 198 56 24	15,981 9,185 20,763 10,569 8,128	312 151 173 52 21	1,686 982 1,781 370 339	59 32 20 6 3	2,198 803 628 1,423 2,376	7 7 4 2	13 85 17 6 -	167 79 90 30 20	9,044 4,466 7,817 7,322 8,119	31 28 31 14 11	1,659 3,289 5,393 4,384 11,089	1	(²)	325 170 193 61 24	17,919 12,653 30,017 19,811 26,155	10 6 10 2 2	9 5 10 (²)	21 22 23 24 25
26	Total taxable trusts	63,070	43,656	243,819	36,873	39,517	10,860	57,686	734	1,121	14,107	121,143	1,967	43,046	65	49	27,408	229,660	2,509	1,292	26
27	Nontaxable trusts: No total income	2,401	742	429	559	210	(1)	(1)	1,136	6,656	(¹)	(1)	(1)	(1)	(1)	(1)	. 330	2,063	680	419	
28 29 30 31 32	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	13,646 7,307 6,725 6,009 4,590	8,265 5,076 4,463 4,188 3,452	1,963 3,104 4,101 5,608 5,714	6,631 3,644 3,659 2,882 2,717	1,199 1,349 2,063 1,912 1,826	955 516 351 315 335	154 295 283 378 469	206	54	1,241 993 1,176 1,322 1,139	342 584 1,223 1,878 1,995	(¹) 289	( <sup>1</sup> ) 195			1,888 1,383 1,312 1,551 1,263	205 332 415 895 455	788 227 353 (1) 248	272 55 162 ( <sup>1</sup> )	28 29 30 31 32
33 34 35 36 37	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	3,581 3,438 3,002 2,633 2,235	2,586 2,385 2,095 1,744 1,533	5,515 6,367 5,866 5,671 5,413	1,791 1,613 1,672 1,388 1,182	1,399 1,380 1,709 1,405 1,392	309 309 309 247	602 835 720			952 764 806 743 723	1,769 1,984 2,349 2,510 2,523	1,468	5,363	(1)	(1)	830 796 691 547 789	530 368 400 665 426	} 414	225 111	33 34 35 36
38 39 40 41 42	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	3,574 2,411 2,380 1,723 1,388	2,584 1,710 1,762 1,249 808	9,584 7,887 9,922 7,387 5,806	1,814 1,317 1,449 1,039 849	2,565 1,775 2,259 1,940 1,444	290 413	1,378 2,252	<b>+ 422</b>	708	1,166 702 680 600 518	4,851 3,294 3,665 3,381 3,538					969 802 749 465 436	722 885 844 685 1,076	579	272	38 39 40 41 42
43 44 45 46 47	\$10,000 under \$15,000	4,927 3,109 1,731 3,108 1,273	3,271 2,118 1,392 1,981 862	29,928 24,149 22,886 44,005 41,175	2,443 1,611 1,106 1,567 682	4,262 4,525 3,021 3,666 4,322	413 479 56	3,069 5,596 2,060	30	582	1,647 1,410 588 1,458 497	16,039 17,434 8,097 37,125 22,071	252 } 317 273 155	2,444 3,436 6,369 6,563	6	10	1,656 931 446 1,029 478	4,681 4,431 1,911 10,450 9,746	309 309 220 68	74	43 44 45 46 47
48 49 50 51 52	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	290 126 202 36 30	199 77 135 28 20	15,994 7,896 26,943 13,155 23,542	144 65 97 26 12	1,059 610 1,403 1,155 1,887	27 12 12 2 1	1,281 693 1,081 35 65	2 6 3 1 -	21 49 73 2	110 58 81 15 5	9,131 6,529 15,338 4,634 14,885	35 21 30 8 6	3,075 2,032 3,751 2,875 18,600	2 - - -	. 1 - - -	112 47 81 11 10	4,047 3,182 8,728 3,151 6,589	13 4 8 - 1	6 4 4 -	48 49 50 51 52
53	Total nontaxable trusts	81,875	54,725	340,010	41,959	51,737	5,063	21,246	1,806	8,145	19,540	187,485	2,999	54,770	92	224	19,602	67,882	4,305	1,986	53
54	Grand total	144,945	98,381	583,829	78,832	91,254	15,923	78,932	2,540	9,266	33,647	308,628	4,966	97,816	157	273	47,010	297,542	6,814	3,278	54
55 56 57	Trusts under \$5,000	93,961 21,648 29,336	61,998 14,961 21,422	74,359 64,995 444,475	49,312 12,149 17,371	24,491 15,802 50,961	9,616 2,783 3,524	13,139 14,519 51,274	1,942 163 435	7,185 128 1,953	16,500 6,587 10,560	28,361 33,411 246,856	2,027 969 1,970	3,709 5,284 88,823	(1) (1) 45	(1) (1) 50	23,268 8,864 14,878	15,600 18,667 263,275	4,584 845 1,385	453	55 56 57

			Sources	of income—	Continued				utions to ciaries		Ехещр	ions			income of		
	Total income classes	Sales of p		er than cap		Other	Total income	Number of	Amount	Simp		Comp			Amount	Number of trusts with no taxable	Income tax after credits
		Number of	Amount	Number of	Amount	sources		trusts	Amount	(\$300 ex	Amount	(\$100 ex	Amount	Number of trusts	Amount	income of fiduciary	_
L	•	trusts	(Thousand dollars)	trusts	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	trusts	(Thousand dollars)	trusts	(Thousend dollers)		(Thousand dollars)		(Thousand dollars)
ļ		(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Under \$600 \$1,00 \$1,50 \$2,00	e trusts: r \$600 under \$1,000. 00 under \$1,500. 00 under \$2,000.					44 44 39 105 41	3,666 4,402 6,333 6,833 7,046	360 842 1,062 994 761	54 343 562 718 741	161 211 331 280 253	48 63 99 84 76	10,485 5,389 4,831 3,649 2,896	1,049 540 483 365 290	10,646 5,600 5,162 3,929 3,149	1,896 2,810 4,042 4,309 4,442	-	340 504 730 785 809
\$3,00 \$3,50 \$4,00 \$4,50	00 under \$3,000. 00 under \$3,500. 00 under \$4,000. 00 under \$4,500.	311	714	301	187	68 76 100 64 88	6,978 7,979 7,080 6,898 6,538	733 822 662 671 441	791 1,140 987 1,262 947	290 431 270 250 250	87 129 81 75 75	2,255 2,033 1,626 1,375 1,128	225 203 163 138 113	2,545 2,464 1,896 1,625 1,378	4,373 4,785 4,092 3,819 3,692	- - -	809 888 786 721 722
\$6,00 \$7,00 \$8,00 \$9,00	00 under \$6,000					118 133 314 203 165	15,227 14,303 15,652 13,491 14,346	1,233 1,063 965 798 741	2,932 2,997 2,932 3,119 3,238	571 541 433 479 460	171 162 130 144 138	2,207 1,667 1,659 1,110 1,045	221 167 166 111 104	2,778 2,208 2,092 1,589 1,505	8,278 7,100 8,404 6,438 7,183	-	1,674 1,437 1,795 1,403 1,606
\$15,0 \$20,0 \$25,0 \$50,0	000 under \$15,000. 000 under \$20,000. 000 under \$25,000. 000 under \$50,000.	7	91	13	5	411 470 353 276 1,418	51,053 48,648 40,669 115,224 98,983	2,266 1,632 1,284 2,379 1,168	12,237 12,329 13,342 37,793 34,102	1,221 930 762 1,390 715	366 279 229 417 215	2,952 1,867 1,051 1,964 736	295 187 105 196 74	4,173 2,797 1,813 3,354 1,451	23,180 22,439 15,305 41,843 30,866	-	5,523 6,040 4,387 14,112 13,215
\$150, \$200, \$500,	,000 under \$150,000	12 - - - -	17 - - - -	3 1 1 2 1	2 3 (²) 3 2	193 689 617 90 96	48,673 31,974 66,989 43,960 56,299	339 151 196 59 25	16,077 9,588 18,862 12,418 16,971	175 88 110 37 9	53 26 33 11 3	232 99 116 31 19	23 10 12 3 2	407 187 226 68 28	14,388 8,748 19,919 11,625 13,212	. =	6,937 4,386 10,609 6,081 6,752
Т	Total taxable trusts	330	822	322	202	6,215	739,244	21,647	206,482	10,648	3,194	52,422	5,245	63,070	277,188	_	93,051
	able trusts:	_	_	209	1,905	(²)	³6,120	(1)	(1)	1,324	397	1,077	108	_	-	2,401	_
Under \$600 \$1,00 \$1,50 \$2,00	r \$600 under \$1,000 00 under \$1,500 00 under \$2,000 00 under \$2,500 00 under \$3,000			207	1,,00	42 38 126 43 101	3,534 5,752 8,247 10,560 10,309 9,821	8,624 6,620 6,189 5,573 4,298	2,537 4,563 6,450 8,189 8,320 7,795	7,733 6,056 5,735 5,254 3,780 3,246	2,320 1,817 1,720 1,576 1,134	5,913 1,251 990 755 810	590 125 99 76 81			13,574 7,298 6,720 5,984 4,564 3,572	- - -
\$3,00 \$3,50 \$4,00 \$4,50	00 under \$3,500. 00 under \$4,000. 00 under \$4,500. 00 under \$5,000.	373	1,307	374	337	173 97 48 102	11,072 11,227 11,142 10,580 19,589	3,190 2,795 2,427 2,007 3,428	8,824 8,703 8,631 8,049 15,100	3,024 2,486 2,262 1,964 3,259	907 746 678 589 978	414 516 371 271 315	41 52 37 27 32	245	120	3,433 2,998 2,628 2,234 3,559	
\$6,00 \$7,00 \$8,00 \$9,00	00 under \$7,000. 00 under \$8,000. 00 under \$9,000. 00 under \$10,000.					214 63 8 359	15,623 17,747 14,677 13,095	2,328 2,339 1,682 1,264	12,326 14,653 11,468 9,606	2,184 2,234 1,534 1,263	655 670 460 379	227 146 189 125	23 15 19 12 40			2,407 2,375 1,718 1,386 4,898	-
\$15,0 \$20,0 \$25,0	000 under \$15,000. 000 under \$20,000. 000 under \$25,000. 000 under \$50,000. 000 under \$100,000.	13	208	6	133	324 152 119 1,261 2,838	60,413 54,206 39,164 106,018 88,199	4,654 2,985 1,669 2,916 1,172	44,828 39,854 31,787 71,788 61,480	4,532 2,818 1,562 2,746 1,173	1,360 846 469 824 352	291 169 362 100	33 17 40 10	5	31	3,103 1,724 3,097 1,268	
\$150, \$200, \$500,	,000 under \$150,000	2 3 2 -	87 227 1 -	3 - 3 1 2	10 - 2 1 82	663 635 2,876 208 8,966	35,299 21,751 60,042 25,210 74,451	262 112 178 32 24	23,149 13,046 37,734 16,764 43,112	262 102 175 33 26	79 31 53 10 8	28 24 27 3 4	(2) (2)	1 2 - -	3 6 - -	289 124 202 36 30	-
1	Total nontaxable trusts	393	1,830	598	2,470	19,473	4731,608	70,161	518,776	66,767	20,032	15,108	1,518	253	160	81,622	-
ď	Grand total	723	2,652	920	2,672	25,688	41,470,852	91,808	725,258	77,415	23,226	67,530	6,763	63,323	277,348	81,622	93,051
Trusts	under \$5,000. \$5,000 under \$10,000. \$10,000 or more.	388 (¹) 232	(¹) 2,250	(1) 209	2,101 (1) 510	1,449 1,584 22,655	4149,877 153,750 1,167,225	52,464 15,841 23,503	79,626 78,371 567,261	45,591 12,958 18,866	13,675 3,887 5,664	48,370 8,690 10,470	4,838 870 1,055	38,555 10,203 14,565	38,330 37,413 201,605	55,406 11,445 14,771	7,094 7,915 78,042

See text for "Description of Sample" and "Explanation of Classifications and Terms."

1 Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

2 Less than \$500.

3 Deficit in total income.

4 Total income less deficit in total income.

$\overline{}$									Sources of	income							
			Dividends exclus		Interest	received	Partne	rship and f	lduciary inco	ome	Gross ren royalt			Trade or 1	ousiness	-	
	. Total income classes	Number of estates	. 1				Net pr	ofit	Net :	loss			Gross	profit	Gross	loss	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1 2 3 4 5	Taxable returns: Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	4,772 6,161 5,101 4,931	2,901 4,032 3,203 3,077	1,631 3,169 3,106 3,948	3,036 3,708 3,038 2,933	1,414 2,305 2,079 2,300	347 319 359 319	188 246 416 385	-	-	645 1,291 1,431 1,581	302 968 1,465 1,979	114 254 342 584	69 266 521 1,091	-	-	1 2 3 4 5
6 7 8 9 10	\$2,500 under \$3,000. \$3,000 under \$3,500. \$4,000 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	3,499 2,745 2,806 2,357 2,004	2,270 1,855 2,000 1,641 1,257	3,359 3,007 3,896 3,338 3,204	2,170 1,851 1,848 1,538 1,239	1,835 1,957 2,101 1,809 1,399	187 175 212 260 152	257 315 427 439 273	467	756	1,354 822 935 826 746	2,013 1,516 1,791 1,958 2,217	351 233 313 192 261 481	762 585 783 594 912 2,149	(1)	(-)	6 7 8 9 10
11 12 13 14 15	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	3,379 2,506 2,187 1,818 1,627 5,233	2,255 1,748 1,660 1,215 1,265	6,353 4,939 6,131 4,798 5,129 20,002	2,252 1,698 1,587 1,194 1,164	2,736 2,205 2,005 1,499 2,058 6,688	221 263 211 210 191 704	1,086 614 796 860			816 807 802 583	2,747 3,021 3,455 2,924	375 265 313 212	1,889 1,419 2,033			12 13 14 15
16 17 18 19 20	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	2,631 1,834 3,641 1,431	1,944 1,337 2,613 1,116	14,997 13,069 34,434 25,604	3,880 1,796 1,401 2,578 1,176	4,235 3,636 7,931 5,858 2,033	704 352 293 455 280	2,618 2,925 6,343 6,727 2,916	45	174	1,063 687 1,477 605	8,526 7,087 22,697 14,372 6,446	484 347 1,033	5,901 5,103 27,242 18,492	10	40	17 18 19 20
21 22 23 24 25	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	43 18	280 104 153 36 16	11,867 5,412 11,037 3,956 4,473	110 162 36 17	1,184 2,467 1,182 362	23 36 4 3	645 3,063 586 9	10 8 4	32 206 19	59 99 21 8	3,412 6,781 5,220 1,889	29 51 13 6	3,267 8,809 5,251 2,160	2 2 1 -	35 40 21 -	22 23 24 25
26	Total taxable returns	61,369	41,804	200,859	40,685	63,278	5,647	37,180	540	1,210	19,925	117,804	7,372	101,635	91	405	26
27	Nontaxable returns: No total income	4,806	890	337	1,219	862	(1)	( <sup>1</sup> )	524	5,144	579	671	(1)	(1)	417	3,589	27
28 29 30 31 32	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	12,648 10,060 6,295	8,068 6,539 4,601 2,898 2,593	1,864 3,076 3,045 2,767 3,396	6,904 5,095 3,493 2,752	2,146 2,621 2,780 2,164 2,078	(1)	144 108 323 (1) 278	11		3,080 4,647 4,444 2,699 1,886	894 2,890 4,219 3,749 3,307	806 1,093 660 560	541 1,084 972 1,035			28 29 30 31 32 33
33 34 35 36 37	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	3,309 3,121 2,277 2,120	1,015 1,118	2,852 2,947 3,104 2,523 2,695	1,528 1,798 1,075 1,077	1,952 1,055 1,016	601	934	361	. 575	11 '	3,397 4,590 3,483 3,548 3,804	434 536 3 455 3 371	1,044 1,580 1,570 1,470	240	579	34 35 36 37 38
38 39 40 41 42	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	. 2,154 . 1,538 . 1,621 . 934	753 1,018 456	1,741	1,079 774 975 519	1,312 1,165 1,572 843	518	2,064			1,200 1,015 826 666 458	4,160 4,371 4,523 3,383 2,533	396 310 1 292 3 250	2,370 1,811 2 2,331 1,848	) 		39 40 41 42
43 44 45 46 47	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	. 1,854 . 1,103 . 2,231 . 958	893 623 1,129 418	9,422	7 1,062 8 605 9 1,316 2 573	3,421 2,272 4,614 2,978	505	1,09	,	B 5:	1	6,97 8,28 21,98 16,40	7 - 590 9 33' 5 81: 2 45	8,36 7 5,96 5 26,48 0 25,62	6	12	1
48 49 50 51 52	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	. 86	5 40 5 55 7 4 3 8	1,632 4,853 448 2,930	2 44 1 65 8 5 6 8	303 1,103 3 40 3 36	8 8 12 12 5 3	32: 22: 4: 2,20:	2 2 7 8	1	7 51 - 7 5 10	3,81 6,05 2,56 5,84	8 2 8 3 7 7	3 3,07 8 7,84 1 15 7 10,66	9 3 5 6	<u> </u>	51 52
53	Total nontaxable returns										<del></del>			<del></del>		<u> </u>	╡
54	Grand total			<del></del>			<del></del>	<del></del>		<del></del>	<del></del>						╡
55 56 57	Returns \$5,000 under \$10,000	20,89	1 13,106	43,82	5 13,12	5 18,14	1 1,925	6,93	4   14	2 26	1 8,29	34,78	3,32	9 19,39	(¹) (s	(1).	56

					Sources o	f income-	Continued					Distribu benefi	tions to ciaries			income of ucaiary		
	Total income classes			pital asse	ts		capital			Other	Total income	1	Amount	Exemptions		Amount	Number of returns with no	Income tax after credits
	Total Income classes	Net	T	Net		Net	gain	Net		sources		Number of returns	Amount		Number of returns	Amount	taxable income of	
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	(Thousand dollars)	l	(Thousand dollars)	(Thousand		(Thousand dollars)	fiduciary	(Thousand dollars)
		(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
1 2 3 4 5	Taxable returns: Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000.	760 1,374 1,392 1,489	144 480 811 1,049	200 . 384 276 284	75 202 95 143	(1) 160 (1) 100	(1) 99 (1) 65	-	-	289 393 464 418	3,972 7,700 8,811 11,063	(1) 123 251 301	(1) 41 135 266	2,863 3,697 3,061 2,958	4,772 6,161 5,101 4,931	781 2,732 3,817 5,171	- - - -	143 493 697 933
6 7 8 9 10	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500.	1,158 969 1,115 1,002 734	1,175 1,226 1,085 1,597 1,164	303 234 210 233 120	181 102 113 125 61			614	373	321 340 473 321 390	9,558 8,852 10,498 9,976 9,525	231 274 320 291 231	204 347 510 433 414	2,100 1,647 1,684 1,414 1,202	3,499 2,745 2,806 2,357 2,004	4,450 4,664 5,554 5,319 4,953	-	809 866 1,034 997 933
11 12 13 14 15	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	1,518 1,185 1,177 812 861	2,435 2,481 2,637 2,432 2,576	230 211 170 140 112	135 106 102 101 64	537	996			828 898 632 629 536	18,530 16,176 16,326 15,496 15,471	642 422 374 470 431	1,397 1,038 1,122 1,413 1,534	2,027 1,503 1,312 1,091 976	3,379 2,506 2,187 1,818 1,627	9,682 8,586 9,106 7,422 8,257	-	1,879   1,712   1,843   1,543   1,788   1
16 17 18 19 20	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	2,874 1,447 1,137 2,191 922	12,552 7,760 7,401 24,516 23,186	351 193 150 337 134	242 117 124 261 112	13	88	31	56	2,732 1,877 1,377 3,670 3,515	63,799 45,475 40,558 126,592 97,460	1,273 917 664 1,641 776	6,582 5,845 5,839 19,985 17,710	3,140 1,576 1,100 2,185 859	5,233 2,631 1,834 3,641 1,431	33,104 21,568 18,040 48,334 32,526	-	7,742 5,693 5,111 16,130 13,722
21 22 23 24 25	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	246 96 149 36 18	10,918 7,198 19,930 14,450 30,362	30 10 15 4 -	24 9 13 3	9 2 2 3 1	59 8 7 14 6	7 1 7 1	16 4 3 2	884 609 1,226 65 39	39,615 21,655 53,058 30,679 39,300	198 76 124 23 14	8,315 3,811 9,235 2,395 3,901	197 74 115 26 11	329 124 192 43 18	13,322 6,419 14,566 8,414 14,660	=	6,604 3,240 7,819 4,709 8,207
26	Total taxable returns	24,662	179,565	4,331	2,510	981	1,477	661	454	22,926	720,145	10,107	92,477	36,818	61,369	291,447	-	94,647
27	Nontaxable returns: No total income	(1)	(1)	1,489	912	(1)	(¹)	725	2,220	166	<sup>3</sup> 9,612	_	_	2,884	_	_	4,806	- 1
28 29 30 31 32	Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	2,220 2,271 1,979 1,760 1,206	313 681 871 937 932	1,225 683 497 352 (1)	559 309 252 199 (1)	353 247 309	68 83 171			323 292 407 318 336	5,385 9,849 12,380 10,883 11,305	3,849 4,111 4,703 3,277 2,983	1,394 2,456 4,266 4,297 4,772	10,848 7,589 6,033 3,777 3,036			18,094 12,592 10,035 6,273 5,057	-
33 34 35 36 37	\$2,500 under \$3,000 \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	993 704 1,098 685 519	909 676 1,315 683 701	248	117 186					365 . 203 246 275 69	10,145 10,656 11,742 9,642 10,045	2,358 2,129 1,902 1,550 1,593	4,408 4,746 5,659 4,513 5,024	2,221 1,986 1,872 1,366 1,272	(1)	(1)	3,700 3,288 3,120 2,276 2,120	-
38 39 40 41 42	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	1,038 703 505 482 229	1,864 1,694 1,304 1,160 856	352	145 184	796	1,496	1,139	1,424	541 310 42 364 512	17,086 13,919 11,507 13,739 8,828	2,380 1,696 1,227 1,344 744	10,114 7,679 5,793 7,748 3,912	1,876 1,293 923 973 560		,	3,127 2,154 1,537 1,619 913	- 1
43 44 45 46 47	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000	1,082 730 311 673 349	3,531 3,877 2,404 8,686 8,563	269 311 45	195 182 39	3	44	27	36	1,147 429 670 665 1,153	41,278 31,854 24,491 79,253 65,145	2,670 1,412 852 1,608 728	21,278 17,328 11,400 34,872 23,717	2,028 1,113 662 1,338 574	] -	_	3,377 1,831 1,102 2,230 958	-   4 -   4 -   4 -   4
48 49 50 51 52	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	71 32 46 6 8	2,680 1,914 4,504 1,577 1,079	7 3 7 1 2	4 1 5, 1	2 - 1	162 - 328 - ( <sup>2</sup> )	1 1 2 - 1	14 1 59 ( <sup>2</sup> )	236 321 435 8 104	15,924 11,331 25,249 4,841 23,199	109 53 72 7 10	7,456 4,912 9,770 2,597 10,000	78 40 52 4 8	1 - - -	1 - - -	129 66 86 7 13	- 4 - 3 - 3 - 3
53	Total nontaxable returns	19,827	53,832	6,320	3,385	1,736	2,357	1,896	3,754	9,937	4480,064	43,367	220,111	54,406	(1)	(1)	90,510	- :
54	Grand total	44,489	233,397	10,651	5,895	2,717	3,834	2,557	4,208	32,863	41,200,209	53,474	312,588	91,224	61,551	291,653	90,510	94,647
55 56 57	Returns under \$5,000	23,555 8,510 12,424	16,870 19,439 197,088	7,339 1,443 1,869	3,725 837 1,333	2,031 307 379	1,394 712 1,728	1,837 196 524	2,936 183 1,089	6,409 5,292 21,162	4172,375 147,078 880,756	30,517 9,730 13,227	43,890 41,750 226,948	63,510 12,534 15,180	34,505 11,541 15,505	37,479 43,206 210,968	71,361 9,350 9,799	6,905 8,765 78,977

See text for "Description of Sample" and "Explanation of Classifications and Terms."

1 Sample variability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

<sup>&</sup>lt;sup>3</sup>Less than \$500.

<sup>3</sup>Deficit in total income.

<sup>4</sup>Total income less deficit in total income.

## FIDUCIARY INCOME TAX RETURNS FOR 1958

Table 5.—RETURNS WITH TAXABLE INCOME—TAXABLE INCOME, INCOME TAX, AND TAX CREDITS, BY TAXABLE INCOME CLASSES AND TYPES OF TAX

=				R	eturns with	normal tax	and surta			Returns	rith alternat	ive tax		Т
	Taxable income classes	Number of returns with taxable income of fiduciary	Taxable income of fiduciary	Number of returns	Taxable income of fiduciary	Normal tax and surtax	Total of the 5 tax credits (Thousand	Normal tax and surtax after credits (Thousand	Number of returns	Taxable income of fiduciary (Thousand	Alternative tax before credits (Thousand	Total of the 5 tax credits (Thousand	Alternative tax after credits (Thousand	
		(1)	(2)	(3)	(4)	(5)	dollars) (6)	(7)	(8)	(9)	(10)	(11)	dollars)	4
1 2 3 4	Taxable returns:  Not over \$2,000\$  Over \$2,000 not over \$4,000  Over \$4,000 not over \$6,000  Over \$6,000 not over \$8,000	113,457 29,115 14,844 8,003	75,287 83,406 72,709 55,424	113,457 29,115 14,844 8,003	75,287 83,406 72,709 55,424	14,990 17,141 15,919 13,087	1,122 1,244 1,022 867	13,868 15,897 14,897 12,220	)	(9)	(10)	(11)	(12)	
6 7 8 9	Over \$8,000 not over \$10,000  Over \$10,000 not over \$12,000  Over \$12,000 not over \$14,000  Over \$14,000 not over \$16,000  Over \$18,000 not over \$18,000  Over \$18,000 not over \$20,000	5,423 3,732 3,043 1,846 1,651 1,159	48,336 41,038 39,459 27,701 28,000 21,953	5,423 3,732 3,043 1,846 1,651 947	48,336 41,038 39,459 27,701 28,000 17,966	12,308 11,241 11,610 8,737 9,403 6,360	781 641 657 415 484 288	11,527 10,600 10,953 8,322 8,919 6,072	21.2	(Alternati	ve tax not a	pplicable)	1,317	10
11 12 13 14 15 16	Over \$20,000 not over \$22,000 Over \$22,000 not over \$26,000 Over \$26,000 not over \$32,000 Over \$32,000 not over \$38,000 Over \$38,000 not over \$44,000 Over \$44,000 not over \$50,000	776 1,325 1,147 738 453 361	16,314 31,639 33,101 25,492 18,525 16,885	566 817 731 457 218 151	11,918 19,583 20,962 15,776 8,898 7,032	4,443 7,800 9,061 7,326 4,424 3,672	150 277 274 364 132 154	4,293 7,523 8,787 6,962 4,292 3,518	210 508 416 281 235 210	4,396 12,056 12,139 9,716 9,627 9,853	1,630 4,700 5,121 4,334 4,525 4,837	96 261 265 208 189 137	1,534 4,439 4,856 4,126 4,336 4,700	1: 1: 1: 1:
17 18 19 20 21	Over \$50,000 not over \$60,000 Over \$60,000 not over \$70,000 Over \$70,000 not over \$80,000 Over \$80,000 not over \$90,000 Over \$90,000 not over \$100,000	387 272 229 151 84	21,115 17,651 17,002 12,820 7,979	140 88 66 31 22	7,665 5,701 4,936 2,673 2,084	4,249 3,349 3,021 1,719 1,380	161 137 165 55 44	4,088 3,212 2,856 1,664 1,336	247 184 163 120 62	13,450 11,950 12,066 10,147 5,895	6,697 6,086 6,234 5,229 3,084	220 166 146 112 67	6,477 5,920 6,088 5,117 3,017	19
22 23 24	Over \$100,000 not over \$150,000 Over \$150,000 not over \$200,000 Over \$200,000	231 119 259	27,556 20,545 129,056	40 20 11	4,539 3,504 3,994	3,133 2,596 3,353	127 102 160	3,006 2,494 3,193	191 99 248	23,017 17,041 125,062	12,356 9,225 65,392	212 131 457	12,144 9,094 64,935	12
25	Total taxable returns	188,805	888,993	185,419	608,591	180,322	9,823	170,499	3,386	280,402	140,853	2,753	138,100	2:
26	Total nontaxable returns	553	650	553	650	161	<sup>1</sup> 232	-	_	_	_	_	_	26
27	Grand total	189,358	889,643	185,972	609,241	180,483	10,055	170,499	3,386	280,402	140,853	2,753	138,100	27

See text for "Description of Sample" and "Explanation of Classifications and Terms." lincludes overpayment.

# FIDUCIARY INCOME TAX RETURNS FOR 1958

TABLE 6.-TAXABLE RETURNS-TOTAL INCOME, TAXABLE INCOME, INCOME TAX, AVERAGE TAX, AND EFFECTIVE TAX RATE, BY TOTAL INCOME CLASSES AND TYPES OF TAX

===	Total income classes	Number of returns with income tax after credits	Total income	Taxable income of fiduciary	Income tax after credits	Average income tax	Effective tax rate— income tax after cred- its as percent of	
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Dollars)	taxable income	
	ALL TAXABLE RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	]
1 2 3 4 5	### TARBLE RETURNS  Under \$600 \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	19,244 14,217 15,558 12,435 10,955	6,550 11,436 19,265 21,580 24,539	3,170 5,259 9,636 11,052 12,474	560 931 1,718 1,993 2,249	29 6 <b>5</b> 110 160 205	17.7 17.7 17.8 18.0 18.0	1 2 3 4 5
6 7 8 9	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$4,500.	8,835 7,609 6,514 6,044 5,248	24,210 24,602 24,327 25,655 24,898	11,794 12,423 12,162 12,195 11,701	2,140 2,286 2,275 2,277 2,219	242 300 349 377 423	18.1 18.4 18.7 18.7 19.0	6 7 8 9
11 12 13 14 15	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	9,424 7,708 6,678 5,392 4,884	51,672 49,883 49,933 45,822 46,454	24,105 21,835 23,221 19,377 20,837	4,718 4,350 4,772 4,092 4,527	501 564 715 759 927	19.6 19.9 20.6 21.1 21.7	11 12 13 14 15
16 17 18 19	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	15,081 9,089 5,536 10,886 4,748	184,316 157,285 123,161 376,241 323,921	77,645 63,463 45,504 132,806 99,591	18,065 16,438 12,663 44,194 42,131	1,198 1,809 2,287 4,060 8,873	23.3 25.9 27.8 33.3 42.3	16 17 18 19 20
21 22 23 24 25	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,174 529 698 203 116	141,821 91,168 205,183 136,335 255,009	44,157 27,615 62,495 45,218 79,258	21,755 14,065 33,242 23,764 41,175	18,531 26,588 47,625 117,064 354,957	49.3 50.9 53.2 52.6 52.0	21 22 23 24 25
26	Total	188,805	2,445,266	888,993	. 308,599	1,634	34.7	26
	RETURNS WITH NORMAL TAX AND SURTAX							
27 28 29 30	Under \$600 \$600 under \$1,000 \$1,000 under \$1,500 \$1,500 under \$2,000 \$2,000 under \$2,500	19,244 14,217 15,558 12,435 10,955	6,550 11,436 19,265 21,580 24,539	3,170 5,259 9,636 11,052 12,474	560 931 1,718 1,993 2,249	29 65 110 160 205	17.7 17.7 17.8 18.0 18.0	27 28 29 30 31
32 33 34 35 36	\$2,500 under \$3,000. \$3,000 under \$3,500. \$3,500 under \$4,000. \$4,000 under \$4,500. \$4,500 under \$5,000.	8,835 7,609 6,514 6,044 5,248	24,210 24,602 24,327 25,655 24,898	11,794 12,423 12,162 12,195 11,701	2,140 2,286 2,275 2,277 2,219	242 300 349 377 423	18.1 18.4 18.7 18.7 19.0	32 33 34 35 36
37 38 39 40 41	\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	9,424 7,708 6,678 5,392 4,884	51,672 49,883 49,933 45,822 46,454	24,105 21,835 23,221 19,377 20,837	4,718 4,350 4,772 4,092 4,527	501 564 715 759 927	19.6 19.9 20.6 21.1 21.7	37 38 39 40 41
42 43 44 45 46	\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	15,081 9,029 5,376 9,886 4,004	184,316 156,124 119,493 340,224 270,273	77,645 62,350 42,154 106,237 69,734	18,065 16,075 11,492 33,848 28,637	1,198 1,780 2,138 3,424 7,152	23.3 25.8 27.3 31.9 41.1	42 43 44 45 46
47 48 49 50	\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	722 246 261 48 21	86,063 42,216 73,596 33,249 47,707	18,244 6,659 11,158 2,783 386	8,891 3,465 6,828 1,910 181	12,314 14,085 26,161 39,792 8,619	48.7 52.0 61.2 68.6 46.9	47 48 49 50 51
52	Total	185,419	1,804,087	608,591	170,499	920	28.0	52
53 54 55 56 57	RETURNS WITH ALTERNATIVE TAX Under \$15,000 under \$20,000 \$20,000 under \$25,000 under \$50,000 \$25,000 under \$100,000 under \$100	60 160 1,000 744	1,161 3,668 36,017 53,648	1,113 3,350 26,569 29,857	363 1,171 10,346 13,494	6,050 7,319 10,346 18,137	32.6 35.0 38.9 45.2	53 54 55 56 57
58 59 50 51 52	\$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more	452 283 437 155 95	55,758 48,952 131,587 103,086 207,302	25,913 20,956 51,337 42,435 78,872	12,864 10,600 26,414 21,854 40,994	28,460 37,456 60,444 140,994 431,516	49.6 50.6 51.5 51.5 52.0	58 59 60 61 62
3	Total:	3,386	641,179	280,402	138,100	40,786	49.3	63
64 65 66	Returns under \$5,000.  Returns \$5,000 under \$10,000.  Returns \$10,000 or more.	106,659 34,086 48,060	207,062 243,764 1,994,440	101,866 109,375 677,752	18,648 22,459 267,492	175 659 5,566		64 65 66

See text for "Description of Sample" and "Explanation of Classifications and Terms."

Table 7.—SELECTED SOURCES OF INCOME, TOTAL INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES AND TERRITORIES [Taxable and nontaxable returns]

	States and Territories	Number of returns	Dividends (before exclusions) (Thousand dollars)	Interest received (Thousand dollars)	Total income (Thousand dollars)	Taxable income of fiduciary (Thousand dollars)	Income tax after credits (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	1.
1 2 3 4 5	Alaska. Alaska. Arizona. Arizona. Arkansas. Galifornia.	3,903 (1) 2,273 1,647 46,311	9,357 (1) 4,734 4,228 123,434	3,063 (1) 1,811 900 34,602	36,032 (¹) 23,800 23,432 394,782	5,296 (1) 3,706 5,590 68,891	1,695 (1) 1,482 2,138 21,673	1 2 3 4 5
7 8 9	Colorado. Commecticut Delaware District of Columbia. Florida.	5,322 15,021 4,037 5,006 11,367	15,469 63,976 .84,597 17,502 34,676	3,357 8,504 2,118 6,553 9,521	38,101 121,212 104,513 46,567 100,974	7,869 21,757 13,873 7,901 16,286	2,652 7,331 6,528 2,723 5,034	9
11 12 13 14 15	Georgia. Havaii Idaho. Illinois. Indiane.	6,374 1,985 792 40,543 8,513	17,690 6,567 452 171,869 23,619	3,496 1,003 557 29,478 4,771	48,017 23,385 5,914 418,923 62,761	8,926 3,965 1,589 87,951 11,745	2,713 1,654 630 33,065 3,653	
17 18 19	Iowa. Kansas. Kentucky. Louisiana. Maine	9,914 5,534 5,939 2,295 2,641	12,072 5,022 15,729 3,404 7,030	5,252 4,631 3,216 1,186 2,185	47,626 38,170 37,049 16,762 15,479	8,347 7,978 6,064 4,375 2,587	2,294 2,632 1,957 1,267 745	16 17 18 19 20
24	Maryland. Massachusetts. Michigan. Minnesota. Minssispipi.	10,280 38,020 14,334 10,000 1,550	37,779 174,556 64,085 39,986 1,799	7,216 26,922 8,562 7,102 911	70,995 332,155 161,122 90,164 12,951	10,652 44,431 42,127 17,447 2,347	3,420 14,093 16,978 5,603 698	21 22 23 24 25
28 29 30	Missouri. Montdama Nebraska. Nevada.	14,732 1,289 4,011 578 1,969	63,735 1,357 6,261 2,575 6,113	9,735 521 1,866 231 1,366	123,029 8,664 22,106 5,404 13,762	23,571 1,469 4,864 948 2,920	7,853 355 1,376 353 803	26 27 28 29 30
32 33 34 35	New Jersey.  New Mexico.  New York.  North Carolina.  North Dakota.	18,719 975 89,312 7,354 1,106	82,395 822 498,012 22,606 632	14,418 617 103,165 3,507 259	176,960 7,247 972,247 53,641 6,651	39,464 2,012 159,339 9,852 1,156	15,678 661 56,433 2,926 259	31 32 33 34 35
38 39 40	Ohio. CRISTONIA	27,439 4,743 5,583 53,762 3,549	131,875 7,889 7,436 239,685 19,826	16,337 3,122 3,201 35,118 3,376	260,949 73,442 %1,805 413,161 30,657	49,008 17,547 5,171 46,971 4,704	18,281 6,864 1,494 15,197 1,214	36 37 38 39 40
42 43 44 45	South Carolins. South Dakota Temnessee. Texas. Utah.	2,531 1,315 5,881 21,959 1,891	4,119 333 14,582 39,375 4,061	2,010 248 2,794 11,905 1,004	13,926 7,587 42,408 290,977 10,915	3,282 984 9,887 53,645 1,403	1,075 244 3,454 · 18,613 367	41 42 43 44 45
48 49 50	Vermont. Virginia Asshington Aest Virginia Assonsin.	1,460 8,400 7,576 3,562 13,593	2,540 21,610 15,010 11,938 37,703	639 5,656 4,841 1,941 7,116	5,143 53,359 49,090 24,554 75,244	627 8,063 9,396 3,671 15,433	173 2,513 2,816 1,168 4,914	46 47 48 49 50
51 52	yoming	730 513	850 424	402 54	5,203 885	1,358 468	519 158	51 52
53	United States <sup>3</sup>	558,228	2,183,640	412,366	5,050,817	888,944	308,425	53

See text for "Description of Sample" and "Explanation of Classifications and Terms."

1-Sample veriability is too large to warrant showing separately. However, the grand total includes data deleted for this reason.

2-Returns of fiduciaries residing in Puerto Rico, Panama Canal Zone, or Virgin Islands, and fiduciaries abroad.

3-Includes Territories of Alaska and Hawaii and other areas listed in footnote 2.

# HISTORICAL TABLES, FIDUCIARY INCOME TAX RETURNS

Table 8.—TAXABLE RETURNS—NUMBER OF RETURNS, TOTAL INCOME, AND TAX, BY TOTAL INCOME CLASSES, 1949-1958

Total income classes				Income ye	ars	* <del></del> -	<del></del>
20000 020000	1958	1956	1954	1952	1951	1950	1949
NUMBER OF RETURNS							
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	19,244 14,217 15,558 12,435 10,955	14,570 12,319 13,375 10,946 9,481	9,496 8,386 10,006 8,999 7,112	10,653 13,588 13,024 10,472 8,548	11,493 11,715 8,899	8,530 11,574 11,556 8,925 7,283	8,657 11,020 10,753 8,053 6,660
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$10,000.	8,835 14,123 11,292 34,086	7,977 13,372 10,512 31,333	5,931 9,833 7,929 23,684	7,411 10,879 8,289 22,310	6,019 9,524 7,147 19,555	6,192 9,437 7,000 18,996	5,437 8,088 5,871 15,537
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	15,081 9,089 5,536 10,886 4,748	15,025 9,074 5,850 10,583 4,727	11,426 6,809 12,688 3,326	9,694 4,936 9,307 2,521		8,584 4,589 8,678 2,537	6,533 3,681 6,580 1,735
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,174 529 698 203 116	1,307 602 821 192 119	945 409 570 153 77	892 299 65 39	670 243 309 61 27	633 270 368 69 31	473 183 243 48 25
Total	188,805	172,185	127,779	132,927	116,210	115,252	99,577
TOTAL INCOME			(	Thousand doll:	ra) T	· · · · · · · · · · · · · · · · · · ·	
Under \$600. \$600 under \$1,000. \$1,000 under \$1,500. \$1,500 under \$2,000. \$2,000 under \$2,500.	6,550 11,436 19,265 21,580 24,539	5,074 10,037 16,869 19,055 21,314	3,270 6,664 12,352 15,656 15,884	3,508 10,752 16,186 18,131 19,130	2,888 9,125 14,495 15,489 16,789	2,816 9,224 14,309 15,513 16,301	2,906 8,769 13,267 13,984 14,866
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$10,000.	24,210 48,929 50,553 243,764	21,911 46,893 47,665 224,294	16,221 34,139 35,592 167,828	20,271 37,918 37,020 157,916	16,501 33,035 31,976 138,983	16,960 32,748 31,340 134,843	14,950 28,024 26,322 110,021
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$50,000: \$50,000 under \$100,000.	184,316 157,285 123,161 376,241 323,921	183,693 157,458 130,653 364,930 329,868	140,212 117,942 380,303 229,206	118,141 84,936 280,785 173,197	104,522 82,055 264,583 160,424	104,632 79,346 263,992 173,932	79,558 63,514 198,389 118,323
\$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	141,821 91,168 205,183 136,335 255,009	158,671 104,586 250,302 128,085 322,259	113,704 70,104 170,097 100,814 238,934	} 119,161 85,896 44,089 80,684	81,673 42,130 90,108 42,796 54,804	76,821 46,444 106,384 48,946 59,406	57,421 31,542 69,932 33,175 41,864
Total	2,445,266	2,543,617	1,868,922	1,307,721	1,202,376	1,233,957	926,824
INCOME TAX AFTER CREDITS							
Under \$600	560 931 1,718 1,993 2,249	420 800 1,413 1,632 1,926	310 551 1,133 1,491 1,502	433 976 1,786 2,157 2,303	331 736 1,466 1,696 1,877	271 621 1,228 1,452 1,552	274 570 1,110 1,278 1,398
\$2,500 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$10,000.	2,140 4,561 4,496 22,459	1,954 3,998 4,066 20,083	1,538 3,223 3,281 15,504	2,449 4,951 4,534 20,675	1,864 3,798 3,698 17,280	1,660 3,244 3,141 14,232	1,409 2,737 2,636 11,798
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000.	18,065 16,438 12,663 44,194 42,131	16,449 15,576 14,327 41,269 45,379	13,702 12,223 45,311 34,999	16,413 13,392 52,062 37,893	14,265 12,299 47,587 33,888	12,701 10,580 44,166 36,501	9,402 8,332 32,147 22,220
\$100,000 under \$150,000. \$150,000 under \$200,000.	21,755 14,065 33,242	23,772 15,299 40,776	19,651 12,123 32,130	27,682	{ 20,137 10,637 21,856	17,815 11,122 25,496	12,398 7,570 15,382
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	23,764	21,068	20,408	10,757	10,390	12,822	7,709 5,658

# HISTORICAL TABLES, FIDUCIARY INCOME TAX RETURNS

Table 9. -- TAXABLE RETURNS-SOURCES OF INCOME AND DEDUCTIONS BY TYPE, 1949-1958

Income and deductions		Income years							
		1956	1954	1952	1951	1950	1949		
	(Thousand dollars)								
Sources of income or loss:									
Business profit <sup>1</sup> . Partnership and fiduciary. Sales of capital assets. Sales of property <i>ather</i> than capital assets. Rents and royalties <sup>2</sup> .	154,942 113,661 825,545 2,495 303,890	120,899 97,845 912,082 15,437 270,270	67,067 71,325 664,818 1,478 199,456	37,073 83,366 221,674 1,912 130,487	41,725 70,449 212,407 1,886 109,041	43,019 67,543 213,237 3,045 105,891	33,969 57,264 108,968 1,372 102,559		
Dividends. Interest receivedOther.	870,148 149,482 34,250	970,871 127,690 39,623	744,175 105,497 21,846	723,436 102,481 20,098	665,377 91,524 18,465	693,180 95,895 21,636	529,760 84,264 16,745		
Total	2,454,413	2,554,717	1,875,662	1,320,527	1,210,874	1,243,446	934,901		
Loss: Business loss <sup>3</sup> Partnership and fiduciary. Sales of capital assets. Sales of property other than capital assets. Rents and royalties (net loss).	464 2,881 5,018 784	1,928 3,636 4,014 1,522	1,688 1,602 2,486 613 351	4,716 1,371 3,431 946 2,348	2,540 966 2,392 686 1,911	2,942 1,705 2,433 824 1,592	1,832 715 3,457 625 1,448		
Total	9,147	11,100	6,740	12,812	8,495	9,496	8,077		
Total income	2,445,266	2,543,617	1,868,922	1,307,721	1,202,376	1,233,957	926,824		
Deductions: Interest paid Taxes. Depreciation and depletion. Dividend exclusion. Federal estate taxes paid.	28,652 83,517 70,149 4,597 . 6,920	19,931 78,349 55,595 3,809	13,411 49,405 34,159 3,348	12,176 30,595 - -	10,683 27,982 - -	12,142 24,501 - -	9,119 23,050 -		
Charitable deduction. Distributions to beneficiaries. Long-term capital gain deduction. Exemptions. Other	13,466 650,668 388,697 57,061 252,546	11,038 752,547 443,077 51,644 226,001	7,117 579,353 316,521 37,825 130,741	567,276 - (4) 70,921	511,353 - ( <sup>4</sup> ) 61,516	522,580 (4) 59,115	384,923 ( <sup>4</sup> ) 46,958		
Total	1,556,273	1,641,991	1,171,918	680,968	611,534	618,338	464,050		
Taxable income	888,993	901,626	696,999	-	-	-	-		
Net income taxable to fiduciary <sup>5</sup>	-	· -	· -	626,760	590,847	615,614	462,775		
Exemptions	_	_	_	36,122	32,821	33,075	29,718		

<sup>&</sup>lt;sup>1</sup>For 1954 and subsequent years, gross profit; for earlier years, net profit. <sup>2</sup>Gross receipts for 1954 and subsequent years. For prior years, net receipts. <sup>3</sup>For 1954 and subsequent years, gross loss; for earlier years, net loss. <sup>4</sup>Exemptions (tabulated below) allowed against net income toxable to fiduciary. <sup>3</sup>Net income before exemption.

# SYNOPSIS OF FIDUCIARY TAX LAW

Table I.—REQUIREMENT FOR FILING RETURN AND EXEMPTION UNDER THE FIDUCIARY INCOME TAX LAW, 1949-581

Federal income tax law (date of enactment)	Income year	Requi	rement for return2	filing	Exemption <sup>3</sup>			
		Fetotog	Trusts			Trusts		
		Estates, gross income <sup>4</sup>	Gross income <sup>4</sup>	Taxable or net income <sup>5</sup>	Estates	Simple	Complex	
		Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	
Internal Revenue Code of 1954 (Aug. 16, 1954)	1954-58	600	600	( <sup>6</sup> )	600	300	100	
Internal Revenue Code of 1939 amended by— Revenue Act of 1951 (Oct. 20, 1951)	1949-53	600	600	100	600	100		

<sup>1</sup>Fiduciary returns are filed for the income of estates under administration and for the income from property held in trust. For income years prior to 1949, see *Statistics of Income for 1950*, *Part 1*, pages 308-309.

<sup>2</sup>In addition to the income requirements stated, every fiduciary, or one of joint fiduciaries, must file a return, Form 1041, regardless of the amount of gross or net income, for every estate or trust for which he acts if any beneficiary is a nonresident alien.

 $^3\mathrm{An}$  exemption was allowed as a credit against net income for both normal tax and surtax prior to 1954. Under the 1954 Code,

an exemption is allowed as deduction in computing taxable income of the fiduciary.

<sup>4</sup>Gross income includes all gains, profits, and income except that which is specifically exempt from income tax. The concept is the same as total income on the tax return form.

<sup>5</sup>Net income, or taxable income under the 1954 Code, is the amount of income remaining in the hands of the fiduciary after allowable deductions and distributions to beneficiaries.

 $^6\mathrm{A}$  return is also required for the income of a trust if there is any amount of taxable income, regardless of gross income.

Table II. -MINIMUM AND MAXIMUM INCOME TAX RATES UNDER FIDUCIARY INCOME TAX LAW, 1949-581

Federal income tax law (date of enactment)	Income year <sup>2</sup>	Tax rate <sup>3</sup>					
			Surtax ra	te4 for—	Combined normal tax and surtax rates at—		Maximum rate
		Normal tax rate <sup>3</sup>	Lowest	Highest			
	<b>,</b>		bracket of surtax	bracket of surtax income, over \$200,000	Lowest bracket of surtax income	Highest bracket of surtax income	limita- tion <sup>5</sup>
		Percen	t Percent	Percent	Percent	Percent	Percent
Internal Revenue Code of 1954 (Aug. 16, 1954).	Calendar year 1954-58	-	-	-	20.0	91.0	87.0
Internal Revenue Code of 1939 amended by-	,					 	
Revenue Act of 1951 (Oct. 20, 1951)	Calendar years 1952-1953 Fiscal years beginning after Oct. 31, 1951 and ending before Jan. 1, 1954.	3.0	19.2	89.0	22.2	92.0	88.0
	Calendar year 1951	3.0		88.0	20.4	91.0 91.0	
	Fiscal years beginning after Sept. 30, 1950 and ending before Nov. 1, 1951.	3.0	17.0	88.0	20.0	91.0	87.0
Revenue Act of 1950 (Sept. 23, 1950)	Calendar year 1950	3.0	17.0	0.88	17.4	84.4	80.0
Revenue Act of 1948 (Apr. 2, 1948)	Fiscal years ending after Dec. 31, 1949 and before Oct. 1, 1950. Calendar years 1948-1949	3.0	17.0	0.88	16.6	82.1	77.0

<sup>1</sup>Fiduciary returns are filed for the income of estates under administration and for the income from property held in trust. For tax rates prior to 1949, see *Statistics of Income for 1950*, *Part 1*, pages 308-309 and 318-321.

<sup>2</sup>In case of a change in tax rates during a fiscal year other than those listed, the total tax was prorated.

<sup>3</sup>The normal tax rate applied to normal tax net income which is

net income less the credit for partially tax-exempt interest and the exemption allowed for normal tax.

\*Surtax rates applied to surtax net income which was net income less the exemptions allowed for surtax.

<sup>5</sup>The combined normal tax and surtax shall not exceed the indicated percent of net income for 1949-53, or taxable income for 1954-58.

Gift Tax Returns

# **GIFT TAX RETURNS**

## CONTENTS

	Page
Gift tax returns filed during 1959	35
Gift tax summary	35
Number of returns, gifts, and tax	35
Exclusions and deductions	35
Recurrent donors	36
Gift tax provisions of the 1954 Code	36
Source of data	36
Return coverage	37
Explanation of classifications and terms	37
Classification of gift tax returns	37
Types of property comprising total gifts	38
Exclusions and deductions	38
Measures of property donated	38
Tax items	39
Tables for gift tax returns filed during 1959:	
1. Types of gifts, exclusions, deductions, taxable gifts, and	
tax—all returns and returns of recurrent donors by size	
of taxable gifts	40
2. Total gifts, exclusions, deductions, taxable gifts, and	
tax, by size of total gifts plus tax	42
3. Recurrent donors by tax status	44
4. Recurrent donors taxable for current year and prior years,	
by size of taxable gifts and by size of taxable gifts	
for prior years	44
5. Types of gifts, exclusions, deductions, taxable gifts, and	
tax, by returns with or without consent and by marital	
status of donor	45
6. Number of returns, total gifts, total deductions, taxable	
gifts, and gift tax, by States and Territories	46
Synopsis of gift tax law:	
I. Requirement for filing return, exclusions, and specific	
exemption under gift tax law, 1944-1958	47
II. Tax and tax rates under gift tax law, 1944-1958	47
Facsimile of gift tax return	101
Alphabetical index	111

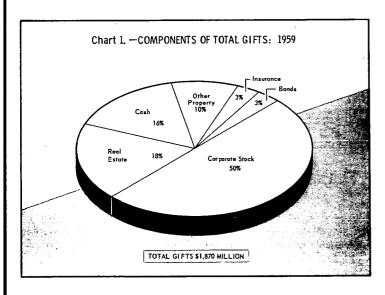
## **GIFT TAX RETURNS FILED DURING 1959**

A total of 77,920 gift tax returns were filed during 1959. This report is based on the total number of returns filed, regardless of the year when the gifts reported were donated. These returns were filed under the provisions relating to the tax on transfers of property by gifts contained in the Internal Revenue Code of 1954. There was only one change in the tax laws resulting from the Technical Amendments Act of 1958" which affects the comparability of the detailed statistics with similar data for past years. This change related to exemption from gift tax of survivor benefits under certain qualified retirement plans.

#### GIFT TAX SUMMARY

### Number of Returns, Gifts, and Tax

Total gifts of \$1,870 million were reported on the 77,920 gift tax returns. Corporate stock, valued at \$943 million, constituted one-half of the total gifts. Real estate of \$329 million and cash of \$306 million made up 18 percent and 16 percent of total gifts, respectively. Bonds worth \$55 million, insurance of \$50 million, and other gifts of \$188 million comprised the remaining 16 percent of total gifts. Types of property making up the gifts are summarized in Chart 1 below.



Of the 77,920 returns, 43 percent showed total gifts plus gift tax less than \$10,000, the sum of a donor's total gifts and gift tax representing the actual transfer of wealth. Returns showing total gifts plus gift tax amounting to from \$10,000 to \$20,000 accounted for 25 percent of the total, and those showing from \$20,000 to \$50,000 accounted for

24 percent. Total gifts plus gift tax of \$1,000,000 or more were reported on 104 returns, 10 of which were nontaxable. All of the total gifts after exclusions for these 10 nontaxable returns were deducted as charitable gifts.

There were 15,793 taxable returns showing \$928 million of total gifts, an average of \$59 thousand for each taxable return. Reported on these returns were taxable gifts of \$478 million. The gift tax amounted to \$105 million, an effective tax of 22 percent of taxable gifts. A comparison of returns filed during 1959 with those during 1957, as well as taxable gifts and gift tax is presented in table A below.

Table A .- NUMBER OF RETURNS, TAXABLE GIFTS, AND GIFT TAX: 1959 AND 1957

Items	Returns duri		Increas or decrea	ase (-)
	1959	1957	Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of returns, total	77,920 15,793 62,127	76,720 14,736 61,984	+1,200 +1,057 +143	+1.6 +7.2 +.2
	(W.	illion dollar	5)	1
Taxable gifts	478.3	517.6	-39.3	-7.6
Gift tax	104.8	113.0	-8.2	-7.3

There were 62,127 nontaxable returns showing \$942 million of total gifts, an average of \$15 thousand for each nontaxable return. The law required that a return be filed by a citizen or resident who made a gift of more than \$3,000 to any one donee, or a gift of any amount in the case of future interests in property. However, many returns were nontaxable because total gifts were reduced by (1) the exclusion of the first \$3,000 of gifts to any one donee, (2) the deduction for charitable gifts, (3) the marital deduction for property given to a spouse, and (4) the specific exemption of \$30,000 or less.

### Exclusions and Deductions

The exclusions for each donee which were subtracted from total gifts amounted to \$540 million, almost 30 percent of total gifts. Over 72 percent of the exclusions were reported on nontaxable returns.

Deductions for charitable gifts after exclusions totaled \$237 million, 47 percent of which was reported on nontaxable returns. The marital deduction for gifts to the donor's spouse amounted to \$84 million. Of this amount, 68 percent was reported on nontaxable returns. The specific exemption claimed for the current year was \$506 million, 74 percent on nontaxable returns.

### Recurrent Donors

Among the 77,920 gift tax returns were 34,211 returns of donors who had made noncharitable gifts both in the current year and in prior years. These donors, in previous years identified as identical donors and now identified as recurrent donors, accounted for more than one-half of the total gifts reported. Of these recurrent donors, 8,653 were taxable for both the current year and for prior years. They reported \$83 million of gift tax, or 79 percent of the total gift tax liability for all returns. The effective gift tax rate forthis group, based on taxable gifts of \$310 million, was 27 percent.

There were 3,423 recurrent donors who were taxable for the current year, but nontaxable for prior years. These donors reported \$9 million of gift tax, an effective tax rate of 12 percent on taxable gifts. The effective tax rate was higher for the 8,653 recurrent donors because the gift tax is progressive and is based on the value of all gifts made by the donors during both the current year and prior years.

The remaining 22,135 recurrent donors were non-taxable for the current year, and 17,260 of these donors were also nontaxable for prior years.

### GIFT TAX PROVISIONS OF THE 1954 CODE

Transfers of property by individuals who made gifts within the calendar year 1958 were subject to the gift tax provisions of the Internal Revenue Code of 1954. The gift tax was imposed upon the transfer of property and not'on the property itself. The tax extended to property transferred for less than adequate and full consideration in money or money's worth, and the amount by which the value of the property exceeded the value of the consideration was deemed to be a gift. The tax was imposed (1) whether the property was transferred in trust or otherwise, (2) whether the gift was direct or indirect or of future interests in property, and (3) whether the property was real or personal, tangible or intangible. The gift tax was a personal liability of the individual making the gift and was measured by the value of all properties passing from the donor to the donees during the calendar

A gift tax return was required of every individual, citizen or resident, who during the calendar year made gifts to any one donee, of more than \$3,000 in value, or made gifts of future interests in property regardless of the value. Similarly, a nonresident alien was required to file a gift tax return if the gifts consisted of property situated in the United States. A return was required even though, because of authorized deductions, a tax was not due. The return had to be filed on or before the 15th of April, following the close of the calendar year in which the gift was made, and could not be filed prior to the close of the year unless the return was for a deceased donor.

Every donor was required to report in his total gifts the entire value of gifts totaling more than \$3,000 made to any one donee during the calendar year, even though the first \$3,000 of such gifts were excluded for the purpose of computing the

gift tax liability. All gifts of future interests in property, however small, had to be reported in total gifts and no exclusion was allowed for such gifts in computing the gift tax.

Husband and wife, if they were citizens or residents, could consider gifts to third parties as made one-half by each if they signified mutual consent to do so. The spouse making the gift included the entire amount of the gifts in his total gifts. Provision was made on the return form for the transfer of one-half of such gifts to the other spouse who also reported this half on his or her separate gift tax return.

Except for gifts of future interests, exclusions from total gifts were allowed for purposes of computing the amount of taxable gifts. The amount of exclusion was the first \$3,000 of the total value of gifts made to any one donee. If consent was signified to consider gifts to third parties made one-half by each, each spouse was allowed a \$3,000 exclusion against his half of the total gifts to any one donee.

In addition to the exclusions, three deductions were allowed in the computation of the amount of taxable gifts. These deductions were for charitable gifts, gifts to donor's spouse, and a specific exemption. The value of charitable, public, similar gifts was fully deductible, after \$3,000 exclusion was taken for each charitable donee. A marital deduction of one-half of the qualifying property interests transferred to the donor's spouse was allowed. However, this deduction could not exceed the value of such gifts after the exclusion for the spouse was taken. If the donor was a resident or citizen, he was allowed a deduction for a specific exemption of \$30,000, less the sum of the amounts claimed and allowed as an exemption in prior calendar years. The exemption, at the option of the donor, could be taken in the full amount of \$30,000 in a single calendar year, or be spread over a period of years as the donor saw fit. But after the limit had been reached, no further exemption was allowable.

The current year tax is the excess of (1) a tax on the sum of taxable gifts for the current year and prior years, over (2) a tax on the taxable gifts for prior years. By this method, taxable gifts of the current year were taxed at the same rate as was applied to taxable gifts of the most recent year, or at a higher rate, regardless of the amount of taxable gifts for the current year. With reference to the gift tax computation, the term "prior years" is used to cover the interval of years between the inception of the present period of gift taxation, June 6, 1932, and the beginning of the current year.

### SOURCE OF DATA

The source of data for this report was gift tax returns, Form 709, filed during 1959, regardless of the year in which the gift was made. Since gift tax returns were required to be filed by the 15th of April in the year after the gift was made except in the case of a deceased donor, most of the gifts covered by this report were made in 1958. Tentative returns were not used and amended returns were used only if the original was excluded. Other returns excluded were (1) returns showing total gifts made

by the donor to be \$3,000 or less, and (2) returns with consent filed by the donor's spouse although the spouse was not required to file. The spouse was not required to file provided that (1) the total value of gifts made to any third-party donee did not exceed \$6,000, (2) the spouse did not make any gifts to any third-party donee in excess of \$3,000, and (3) no portion of the property transferred constituted a gift of future interests. Most of the returns excluded were rejected for the latter two reasons, whereby a return was filed when it was not required. All returns were checked for arithmetic and edited for statistical use, but were not subject to an official audit.

### RETURN COVERAGE

Statistics presented in this report are based on the total number of returns filed during 1959. Because this type of return coverage was introduced with the returns filed during 1957, historical data have not been presented in this report. Formerly, coverage was based on returns showing gifts made in the year covered by the report. For example, the gift tax statistics for 1953 were based on returns of donors who made gifts during that year and filed a return in 1954.

The presentation of gift tax data on a biennial basis has been introduced recently in the *Statistics of Income*. Coverage was revised to comprise returns filed during a calendar year, regardless of when the gifts shown on these returns were made. Gift tax statistics for returns filed during 1957 and during 1959 represented returns of donors who filed during those years, regardless of the year of donation. While the 1959 data represented all returns filed, the 1957 data did not include 28 thousand nontaxable returns on which consent was not indicated. As a result, the 1957 data are not completely comparable to 1959 for nontaxable returns.

Although the great increase in the number of returns (44,695 for tax year 1953 to 77,920 for filing year 1959) was in part attributable to the change in coverage, most of the increase resulted from a sharp rise in the number of individuals making gifts.

### EXPLANATION OF CLASSIFICATIONS AND TERMS

### Classification of Gift Tax Returns

Gift tax returns were classified as taxable and nontaxable and by size of total gifts plus gift tax. Taxable returns were classified by taxable gift classes. Recurrent donors were distinguished from other donors, and taxable returns of recurrent donors that also showed a tax on gifts for prior years were classified by size of taxable gifts for prior years. Returns were also classified by States and Territories in which the returns were filed. This represents the first time that State data have been presented for gift tax returns.

Taxable and nontaxable returns.—Tax status was based on the existence or nonexistence of a gift tax on gifts made during the current year. Tax status for prior years was determined by the presence or absence of a tax on taxable gifts for prior years as reported by the donor for the purpose of computing the current year tax.

Total gifts plus gift tax classes. - Gift tax returns were segregated for this classification according to the amount of total gifts before exclusions plus the gift tax for the current year. Nontaxable returns had no gift tax and therefore were distributed under this classification on the basis of total gifts before exclusions. This classification was used to make the presentation of gift tax data more nearly comparable to the estate tax data which were classified by gross estate classes. The executor or administrator of the estate was liable for the estate tax, and the tax was paid out of the gross estate. However, the donor of a gift was liable for the gift tax, and the tax was not paid out of total gifts to the donees. Therefore, the amount of total gifts plus gift tax is similar to the amount of gross estate in that they both convey the wealth transferred, by the donor in one case and the decedent in the other.

Taxable gift classes.—These classes were based on the amount of taxable gifts for the current year. Nontaxable returns were shown only in aggregate and the classification was designated "No taxable gifts."

Recurrent donors. - Recurrent donor is a term used to indicate an individual who made gifts other than charitable gifts in both the current year and in prior years. These donors were previously identified as identical donors. Recurrent donors were identified from data reported on the current year return only. Schedule B, Form 709, shows the taxable gifts for prior years and the specific exemption taken in prior years. From this information, it was determined whether there were any prior year gifts made to noncharitable donees. If, in the current year, husband and wife consented to divide third-party gifts between them, each was considered to be a donor of his respective total gifts before exclusions, which included the amount of noncharitable gifts transferred from the return of the other spouse.

Prior years.—With reference to gift tax statistics, prior years is used to cover the interval of years between the inception of the present period of gift taxation, June 6, 1932, and the beginning of the current year.

Taxable gifts for prior years classes.—Returns of donors that showed a tax on gifts for the current year and also a tax for prior years were segregated into classes based on the amount of taxable gifts for prior years, which was reported on the current year return. This amount was adjusted to include any excess of the specific exemption taken before 1943 when the law allowed a larger exemption.

Returns with consent.—Returns with consent were those on which the spouses indicated agreement to have gifts to third parties considered as having been made one-half by each.

Matched returns of husbands and wives.—Matched returns were those on which consent was indicated to consider gifts to third parties as made one-half by each spouse where the returns of both the husband and wife could be associated.

Unmatched returns of husbands and wives. — Unmatched returns were those on which consent was indicated to consider gifts to third parties as made one-half by each spouse where one of the spouses' returns could not be associated with the other. Reasons why the returns of husband and wife could not be

associated in all cases were (1) one spouse failed to file for the current year within the prescribed time limit, (2) one spouse filed a delinquent return during the current year for gifts made in some prior year while the other spouse had previously filed a return for these gifts in a year preceding the current year, and (3) one spouse was not required to file.

Returns for which spouse not required to file.—
These returns were unmatched returns with consent indicated, where only one spouse was considered as having made a gift and the other spouse was not required to file a return provided (1) the total gifts made to any third-party donee was not in excess of \$6,000 and (2) no portion of the property transferred constituted a gift of future interests.

Returns with no consent.—Returns with no consent were those filed by single persons, or those on which the spouses did not indicate agreement to have gifts to third parties considered as made one-

half by each.

States and Territories. - This classification for the 48 States, 2 Territories, and Other areas was determined from the 64 internal revenue districts in which returns were filed and from the International Operations Division of the National Office. A gift tax return had to be filed in the district in which the donor maintained a legal residence or principal place of business, or, if he had neither in the United States, with the International Operations Division. Internal revenue districts, or groups of districts, are identical with State boundaries except that Alaska is in the Seattle, Washington district and the District of Columbia is in the Baltimore, Maryland district. Although Alaska is not a separate district, returns with this address were classified apart from other returns in the Seattle district. However, for this report returns from the District of Columbia were not classified separately. Data from these returns are included with the State of Maryland. The International Operations Division had charge of all returns with addresses outside of the United States, Alaska, and Hawaii. These returns included those from Puerto Rico, Virgin Islands, Canal Zone, and returns with foreign addresses, all of which were classified as Other areas.

### Types of Property Comprising Total Gifts

Real estate included fee lands, group rents, deeds, contracts to purchase real estate, membership in a cooperative apartment house, growing crops and orchards if included in value of land, and mineral rights that could not be separated from the real estate value.

Federal bonds included all Government bonds, Treasury notes, Treasury certificates of indebtedness, and postal savings bonds.

State and municipal bonds included school bonds, irrigation bonds, highway bonds, public utilities bonds, sanitation bonds, and other bonds for improvement or building of public property.

Other bonds included | debenture bonds, foreign bonds, mortgage bonds, participating bonds, private bonds, short-term notes, sinking funds notes, and contracts to purchase other bonds.

Corporate stock included building and loan certificates, certificates of stock, club memberships, contracts to purchase stock, debenture stock, guaranteed stock, land trust certificates, savings and loan certificates or shares, seats or membership in a stock exchange, and shares of foreign corporations.

Cash included certificates of deposit, bank deposits, bank certificates, time deposits, buildings and loan accounts, company credit balances and postal savings certificates or accounts.

Insurance included life insurance and annuity contracts as well as premiums paid, but excluded survivor benefits under certain qualified retirement plans.

Other property included judgements, life interests in property, remainder or reversionary interests, jewelry, house furnishings, royalties, rights, patents, leaseholds, contracts to sell land, and interests in an unincorporated business or partnership.

### Exclusions and Deductions

Exclusions were allowed in determining the amount of taxable gifts for the year. Every donor was allowed an exclusion of the first \$3,000 of gifts, except gifts of future interests, made to any one donee. If consent was designated to divide third-party gifts equally between the husband and wife, each spouse was allowed an exclusion of \$3,000 against his half of the gift to each third-party donee. However, in this case, an exclusion was sometimes less than \$3,000 as the exclusion could not exceed the value of the gift to which it related.

Charitable, public, and similar gifts after exclusions were allowed to be deducted from the gift tax base. Charitable gifts qualifying for the deduction were gifts to or for the use of (1) the United States, any State, Territory, or subdivision thereof, for public purposes exclusively, and (2) organizations, trusts, community chests, funds or foundations organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes. This deduction was allowed a nonresident alien only if such gifts were used within the United States.

Marital deduction allowed citizens and residents was equal to one-half of the property interests transferred by gift to a donee who at the time of the gift was the donor's spouse, provided the property transferred qualified for this deduction. The deduction could not exceed the value of such gifts after the exclusion for the donee spouse was taken.

Specific exemption of \$30,000 was allowed each citizen and resident donor. At the option of the donor, this exemption could be taken entirely in the current year, or spread over a period of years. When the total exemption of \$30,000 was exhausted, no further exemption was allowed. Even if husband and wife were both donors, and had consented to divide gifts to third parties, neither spouse was allowed to use any part of the other spouse's specific exemption.

### Measures of Property Donated

Total gifts was the entire amount of all gifts reported by the donor, including charitable gifts.

Except in the case of gifts of future interests in property, it was generally not necessary to report gifts of \$3,000 or less to any one donee. However, the value of gifts totaling more than \$3,000 to any one donee had to be reported irrespective of the fact that by reason of consent to divide third-party gifts between spouses, neither spouse was considered to have made gifts in excess of \$3,000.

Taxpayer's gifts reported by spouse was the portion of gifts made by the donor, or taxpayer, which was reported by the spouse on a separate return. This portion represented one-half of the donor's gifts to third parties and was reported by the spouse when mutual consent was indicated. The taxpayer subtracted this amount from his total gifts.

Gifts of spouse reported by taxpayer was the portion of gifts made by the spouse which was reported on the return of the taxpayer, when there was mutual consent by both husband and wife to share equally gifts to third parties. This amount was included in the taxpayer's total gifts before exclusions.

Total gifts before exclusions was the same as total gifts in the case of single persons and married persons who did not consent to divide between them gifts made to third parties. However, in the case of married donors who consented to consider gifts as made one-half by each, total gifts before exclusions was the amount of gifts adjusted for the transfers between husband and wife for: (1) reduction of total gifts of the taxpayer by the portion his spouse reported on a separate return, and (2) an increase of the taxpayer's gifts by the amount of gifts acquired from the return of the spouse. This adjusted amount was the donor's total gifts before exclusions for the current year.

Total gifts after exclusions was the taxpayer's current year gifts, adjusted for gifts made on mutual consent with the spouse, less the exclusions.

Taxable gifts was the amount of gifts for the current year which was subject to the gift tax.

Taxable gifts equals total gifts less exclusions and deductions.

Taxable gifts for prior years was the amount of gifts transferred by the donor since June 6, 1932, exclusive of the current year taxable gifts. The amount of taxable gifts was reported by the donor for the purpose of computing the gift tax liability for the current year. The amount reported could exceed the actual amount of taxable gifts for prior years because, if more than \$30,000 specific exemption was taken before 1943 (an exemption of \$50,000 was allowed for the years 1932-36, and an exemption of \$40,000 was allowed for the years 1937-42), the amount of taxable gifts for prior years was increased by an amount equal to the excess specific exemption claimed.

#### Tax Items

Gift tax for the current year was computed by means of a progressive, graduated rate scale, three-fourths of the height of the Federal estate tax rates, beginning at 2 1/4 percent of taxable gifts not exceeding \$5,000 and increasing to 57 3/4 percent of taxable gifts exceeding \$10,000,000. The current year tax is the excess of (1) a tax on the sum of taxable gifts for the current year and prior years, over (2) a tax on the taxable gifts for prior years. Thus the tax rate increases as additional gifts are made in future years.

Gift tax for prior years was a tax computed on the total taxable gifts for prior years and was reported on the current year return as part of the current year tax computation. This amount did not necessarily equal the actual tax paid on prior year taxable gifts because (1) it was computed at current rates, and (2) the amount of taxable gifts for prior years was adjusted to include any excess specific exemption taken before 1943.

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<b>.</b>					Gi	fts by type	s of proper	ty				Taxpayer reported	's gifts by spouse		of spouse by taxpayer	Maka 3 104 -	
40	Size of taxable gifts	Number of returns	Real estate	Federal bonds	State and municipal bonds	Other bonds	Corporate stock	Cash	Insurance	Other	Total gifts	Number of returns	Amount	Number of	Amount	Total gifts before exclusions	ļ
	a.		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollers)	recurns	(Thousand dollars)	returns	(Thousand dollars)	(Thousand	l
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	1
1 2 3 4 5	Taxable returns: Under \$3,000	4,826 1,607 2,503 2,502 1,291	15,250 8,409 13,593 22,707 14,737	895 461 880 1,081 497	869 107 508 856 334	965 304 756 648 668	54,865 18,362 34,988 44,463 32,572	15,646 6,555 12,764 20,007 9,808	4,086 1,322 2,740 3,187 1,997	7,801 3,451 6,751 12,703 7,963	100,377 38,971 72,980 105,652 68,576	1,799 483 782 708 346	25,739 8,658 16,313 19,448 14,229	1,347 357 599 541 283	20,936 7,585 13,405 17,709 14,094	95,574 37,898 70,072 103,913 68,441	1 2 3 4 5
6 7 8 9 10	\$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$400,000.	735 503 984 450 241	9,145 7,879 19,619 8,661 4,136	374 379 654 517 761	406 598 1,108 1,998 1,965	603 586 978 870 613	25,873 16,158 58,996 61,603 52,448	6,706 5,195 17,423 12,674 14,185	1,516 1,018 1,363 1,503 1,583	4,488 3,913 8,467 5,864 7,787	49,111 35,726 108,608 93,690 83,478	223 134 225 116 66	11,512 7,146 18,665 20,480 18,666	185 109 196 97 67	8,862 6,272 17,612 15,722 19,603	46,461 34,852 107,555 88,932 84,415	6 7 8 9
11 12 13 14 15	\$400,000 under \$600,000. \$600,000 under \$800,000. \$800,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000.	65 30 24 25 4	1,032 1,931 597 627 14	329 90 - - 12	1,745 388 1,656 1,099 739	206 797 - - -	29,636 11,705 13,617 30,702 8,116	3,176 4,953 2,361 3,590 3,193	136 6 66 -	2,979 5,523 4,655 5,878	39,239 25,393 22,952 41,896 12,074	16 9 6 9	7,675 5,189 3,742 8,519 2,650	15 7 6 8 1	7,769 4,361 3,743 8,469 2,650	39,333 24,565 22,953 41,846 12,074	12 13 14
16 17 18 19 20	\$3,000,000 under \$4,000,000 \$4,000,000 under \$5,000,000 \$5,000,000 under \$7,000,000 \$7,000,000 under \$10,000,000 \$10,000,000 or more	1 1 1	- - - 13	-	2,980 - - -	-	3,762 - - - 20,524	100 500 -  29	-	9 1,490 - -	3,871 4,970 - - 20,566	- - -	-	1111	- - -	3,871 4,970 - - 20,566	16 17 18 19 20
21	Total taxable returns	15,793	128,350	6,930	17,356	7,994	518,390	138,865	20,523	89,722	928,130	4,923	188,631	3,818	168,792	908,291	21
22	Nontaxable returns: No taxable gifts	62,127	200,738	9,367	3,555	9,835	424,139	167,464	29,056	97,778	941,932	22,004	231,085	19,457	224,830		
23	· Ournal total															3 010 010	4
22	Grand total	77,920	329,088	16,297	20,911	17,829	942,529	306,329	49,579	187,500	1,870,062	26,927	419,716	23,275	393,622	1,843,968	23
= 23	Grand Cotal	77,920	329,088	16,297	20,911			306,329	49,579	187,500				23,275		1,843,968	23
23	Size of taxable gifts		Total gifts	16,297 Charitab	le gifts	17,829  Deductio	n for—	306,329 Specific		Total deductions	Te Current	xable gifts		Current	Gift tax		23
2)			Total gifts	Charitab	le gifts	Deductio	n for—		exemption  Amount (Thousand	Total	Te	xable gifts	Aggregate	Current year	Gift tax  Prior year (Thousand	Aggregate	23
23		Exclusions (Thousand	Total gifts after exclusions	Charitab after ex	le gifts clusions  Amount (Thousand	Deductio Marital de	n for— eduction  Amount (Thousand	Specific	exemption Amount	Total deductions	Ta Current year (Thousand	xable gifts Prior year (Thousand	Aggregate	Current year	Gift tax Prior year	Aggregate	23
1 2 3 4 5 5		Exclusions (Thousand dollars)	Total gifts after exclusions (Thousand dollars)	Charitab after ex Number of returns	le gifts clusions  Amount (Thousand dollars)	Deductio	n for— eduction  Amount (Thousand dollers)	Specific Number of	exemption  Amount (Thousand dollars)	Total deductions (Thousand dollars)	Ta Current year (Thousand dollars)	Prior year (Thousand dollars)	Aggregate (Thousand dollars)	Current year (Thousend dollers)	Prior year (Thousand dollers)	Aggregate (Thousand	1 2 3 4 5
1 2 3 4	Size of taxable gifts  Taxable returns: Under \$3,000. \$3,000 under \$5,000. \$5,000 under \$5,000. \$10,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$100,000.	(Thousand dollars) (16) 41,067 12,557 20,448 22,746	Total gifts after exclusions (Thousand dollars) (17) 54,507 25,341 49,624 81,167	Charitab after ex Number of returns (18) 424 108 177 199	le gifts clusions  Amount (Thousand dollars) (19)  15,413 5,270 7,674 17,391	Deductio Marital de Number of returns (20) 527 143 271 216	n for— eduction  Amount (Thousand dollars) (21)  4,297 1,309 3,554 3,830	Specific  Number of returns (22)  1,631 641 1,068 1,164	exemption  Amount (Thousand dollars) (23)  29,047 12,530 20,366 24,296	Total deductions (Thousand dollars) (24) 48,757 19,109 31,594 45,517	Current year (Thousand dollers) (25) 5,750 6,232 18,030 35,650	Prior year (Thousand dollars) (26) 261,500 95,510 122,782 166,200	Aggregate (Thousand dollars) (27)  267,250 101,742 140,812 201,850	Current year (Thousand dollars) (28) 493 507 1,530 3,582	Gift tax  Prior year  (Thousand dollars) (29)  54,059 23,473 27,879 42,951	Aggregate (Thousand dollars) (30)  54,552 23,980 29,409 46,533 23,434 16,690 10,248 56,411 53,040	123456789
1 2 3 4 5 6 7 8 9 10 11 12 13 14	Size of taxable gifts  Taxable returns: Under \$3,000. \$3,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$40,000. \$40,000 under \$40,000. \$40,000 under \$40,000. \$100,000 under \$40,000. \$50,000 under \$40,000. \$500,000 under \$400,000. \$100,000 under \$400,000. \$400,000 under \$400,000. \$400,000 under \$600,000. \$400,000 under \$600,000. \$400,000 under \$600,000. \$500,000 under \$1,000,000. \$1,000,000 under \$1,000,000. \$1,000,000 under \$3,000,000.	(Thousand dollars) (16) 41,067 12,557 20,448 22,746 11,998 8,017 5,267 11,405 6,772 5,110 1,154 827 612 692 105	Total gifts after exclusions (Thousand dollars) (17)  54,507 25,341 49,624 81,167 56,443 38,444 29,585 96,150 62,160 79,305 38,179 23,738 22,341 41,154 11,969	Charitab after ex Number of returns (18) 424 108 177 199 113 79 51 132 87	le gifts clusions  Amount (Thousand dollars) (19)  15,413 5,270 7,674 17,391 9,282 4,107 1,403 15,333 13,154	Deductio Marital de Number of returns (20) 527 143 271 216 88 48 32 45 31	Amount (Thousand dollars) (21) 4,297 1,309 3,554 3,830 2,113 1,287 1,087 1,840 1,785	Specific  Number of returns (22)  1,631 641 1,068 1,164 630 359 229 442 180	Amount (Thousand dollars) (23)  29,047 12,530 20,366 24,296 13,598 7,701 4,668 10,171 5,259	Total deductions (Thousend deliers) (24)  48,757 19,109 31,594 45,517 24,993 13,095 7,158 27,344 20,198	Current year (Thousand dollars) (25) 5.750 6.232 18.030 35.650 31.450 22.427 68.806 61.962 64.082 32.059 20.609 21.437 35.352 10.304	Prior year (Thousand dollars) (26) 261,500 95,510 122,782 166,200 85,262 57,375 35,007 153,415 130,439 390,974 45,981 25,654 33,117 28,190 19,691	Aggregate (Thousand dollars) (27)  267,250 101,742 140,812 201,850 116,712 82,724 57,434 222,221 192,401 455,056 78,040 46,263 54,554 63,542 29,995	Current year (Thousand dollars) (28) 493 507 1,530 3,582 3,610 3,306 12,088 13,221 16,365 8,746 6,119 6,860 11,672 4,390	Prior year (Thousand tollare) (29) 54,059 23,473 27,879 42,951 19,824 13,390 6,942 44,323 39,809	Aggregate (Thousand dollars) (30)  54,552 23,980 29,409 46,533 23,434 16,690 10,248 56,411 53,040 202,413 23,496 13,084 18,472 21,398 13,610	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15
1 2 3 4 5 6 7 7 8 9 10 11 12 13	Size of taxable gifts  Taxable returns: Under \$3,000 \$3,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$40,000. \$40,000 under \$40,000. \$50,000 under \$50,000. \$100,000 under \$20,000. \$100,000 under \$400,000. \$20,000 under \$400,000. \$20,000 under \$400,000. \$200,000 under \$400,000. \$400,000 under \$600,000. \$400,000 under \$800,000. \$500,000 under \$1,000,000.	(Thousand dollars) (16) 41,067 12,557 20,448 22,746 11,998 8,017 5,267 11,405 6,772 5,110 1,154 827 612 692	Total gifts after exclusions (Thousand dollars) (17) 54,507 25,341 49,624 81,167 56,443 38,444 29,585 96,150 82,160 79,305 38,179 23,738 22,341 41,154	Charitab after ex Number of returns (18) 424 108 177 199 113 279 51 132 87 77 28 19 10	le gifts clusions  Amount (Thousand dollars) (19)  15,413 5,270 7,674 17,391 9,282 4,107 1,403 15,333 13,154 12,697 5,028 1,083 857 3,894	Deductio Marital de Number of returns (20) 527 143 271 216 88 48 32 45 31 17 4 7	Amount (Thousand dollars) (21)  4,297 1,309 3,554 3,830 2,113 1,287 1,087 1,840 1,785 1,032 784 2,016 6	Specific  Number of returns (22)  1,631 641 1,068 1,164 630 359 442 180 59 11 1 3	exemption  Amount (Thousand dollars) (23)  29,047 12,530 20,366 24,296 13,598 7,701 4,668 10,171 5,259 1,494 308 30 41	Total deductions (Thousand deliars) (24)  48,757 19,109 31,594 45,517 24,993 13,095 7,158 27,344 20,198 15,223 6,120 3,129 904 5,802	Current year (Thousand dollars) (25) (25) (25) (25) (25) (27) (27) (28) (28) (29) (29) (29) (29) (29) (29) (29) (29	Prior year (Thousand dolfars) (26)  261,500 95,510 122,782 166,200 85,262 57,375 35,007 153,215 130,439 390,974 45,981 25,654 33,117 28,190	Aggregate (Thousand dollars) (27)  267,250 101,742 140,812 201,850 116,712 82,724 57,434 222,221 192,401 455,056 78,040 46,263 54,554 63,542	Current year (Thousand dollars) (28) (28) (29) (3,50) (3,300) (3,306) (12,088) (3,231) (6,365) (6,119) (6,860) (1,672)	Gift tax  Prior year  (Thousand stollars) (29)  54,059 23,473 27,879 42,951 19,824 13,390 6,942 44,323 39,809 186,048 14,750 6,965 11,612 9,726	Aggregate (Thousand dollars) (30)  54,552 23,980 29,409 46,533 23,434 16,690 10,248 56,411 53,040 202,413 23,496 13,084 18,472 21,398 13,610 1,377 1,995	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18	Size of taxable gifts  Taxable returns: Under \$3,000 \$3,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$40,000 \$40,000 under \$40,000 \$50,000 under \$100,000 \$20,000 under \$20,000 \$400,000 under \$20,000 \$400,000 under \$400,000 \$400,000 under \$400,000 \$400,000 under \$1,000,000 \$30,000 under \$3,000,000 \$3,000,000 under \$2,000,000 \$2,000,000 under \$2,000,000 \$4,000,000 under \$4,000,000 \$2,000,000 under \$5,000,000 \$3,000,000 under \$5,000,000 \$4,000,000 under \$5,000,000 \$5,000,000 under \$5,000,000	(Thousand dollars) (16)  41,067 12,557 20,448 22,746 11,988 8,017 5,267 11,405 6,772 5,110 1,154 827 612 692 105	Total gifts after exclusions (Thousand dollars) (17)  54,507 25,341 49,624 81,167 56,443 38,444 29,585 96,150 82,160 79,305 38,179 23,738 22,341 41,154 11,969 3,862 4,958	Charitab after ex Number of returns (18) 424 108 177 199 113 79 51 132 87 77 28 19 10 11 3	le gifts clusions  Amount (Thousand dollars) (19)  15,413 5,270 7,674 17,391 9,282 4,107 1,403 15,333 13,154 12,697 5,028 1,083 857 3,894 1,665	Deductio Marital de Number of returns (20) 527 143 271 216 88 48 32 45 31 17 4 7	Amount (Thousand dollars) (21)  4,297 1,309 3,554 3,830 2,113 1,287 1,087 1,840 1,785 1,032 784 2,016 6	Specific  Number of returns (22)  1,631 641 1,068 1,164 630 359 442 180 59 11 1 3	exemption  Amount (Thousand dollars) (23)  29,047 12,530 20,366 24,296 13,598 7,701 4,668 10,171 5,259 1,494 308 30 41	Total deductions (Thousand dollers) (24)  48,757 19,109 31,594 45,517 24,993 13,095 7,158 27,344 20,198 15,223 6,120 3,129 904 5,802 1,665	Current year (Thousand dollers) (25) 5,750 6,232 18,030 35,650 31,450 25,349 22,427 68,806 61,962 64,082 32,059 20,609 20,437 35,352 10,304 3,862 4,958	Prior year (Thousand dollars) (26)  261,500 95,510 122,782 166,200 85,262 57,375 35,007 153,415 130,439 390,974 45,981 25,654 33,117 28,190 19,691 133 327 -	Aggregate (Thousand dollars) (27)  267,250 101,742 140,812 201,850 116,712 82,724 57,434 222,221 192,401 455,056 78,040 46,263 54,554 63,542 29,995 3,995 5,285	Current year (Thousand dollars) (28) (28) (29) (3,50) (3,50) (3,50) (3,30) (6,10) (3,20) (6,60) (6,60) (6,60) (1,672) (4,390) (1,354)	Gift tax  Prior year  (Thousand dollars) (29)  54,059 23,473 27,879 42,951 19,824 13,390 6,962 44,323 39,809 186,048 14,750 6,965 11,612 9,726 9,220 23 68	Aggregate (Thousand dollars) (30)  54,552 23,980 29,409 46,533 23,434 16,690 10,248 56,411 53,040 202,413 23,496 13,084 18,472 21,398 13,610 1,377 1,995	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20	Size of taxable gifts  Taxable returns: Under \$3,000. \$3,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$50,000. \$500,000 under \$20,000. \$200,000 under \$400,000. \$400,000 under \$400,000. \$400,000 under \$400,000. \$400,000 under \$400,000. \$400,000 under \$400,000. \$500,000 under \$40,000. \$3,000,000 under \$2,000,000. \$1,000,000 under \$4,000,000. \$3,000,000 under \$4,000,000. \$5,000,000 under \$5,000,000. \$5,000,000 under \$7,000,000. \$5,000,000 under \$7,000,000. \$5,000,000 under \$1,000,000.	(Thousand dollars) (16)  41,067 12,557 20,448 22,746 11,998 8,017 5,267 11,405 6,772 5,110 1,154 827 612 692 105 9 12 - 33	Total gifts after exclusions (Thousand dollars) (17)  54,507 25,341 49,624 81,167 56,443 38,444 29,585 96,150 62,160 79,305 38,179 23,738 22,341 41,154 11,969 3,862 4,958 20,533	Charitab after ex.  Number of returns  (18)  424 108 177 199 113 79 1132 87 77 28 19 10 11 13 3	le gifts clusions  Amount (Thousand dollars) (19)  15,413 5,270 7,674 17,391 9,282 4,107 1,403 15,333 13,154 12,697 5,028 1,083 857 3,894 1,665	Deductio Marital de Number of returns (20)  527 143 271 216 88 48 32 45 31 17 4 7 2 1	Amount (Mousend dollers) (21)  4,297 1,309 3,554 3,830 2,113 1,287 1,087 1,840 1,785 1,032 784 2,016 6 1,666	Specific  Mumber of returns  (22)  1,631 641 1,068 1,164 630 359 442 180 10	exemption  Amount (Thousand dollars) (23)  29,047 12,530 20,366 24,296 13,598 7,701 4,668 10,171 5,259 1,494 308 30 41 242	Total deductions (Thousand dollars) (24)  48,757 19,109 31,594 45,517 24,993 13,095 7,158 27,344 20,198 15,223 6,120 3,129 904 5,802 1,665	Current year (Thousand dollars) (25) 5,750 6,232 18,030 35,650 31,450 25,349 22,427 68,806 61,962 64,082 32,059 20,609 21,437 35,352 10,304 3,862 4,958	rable gifts  Prior year (Thousand dollars) (26)  261,500 95,510 122,782 166,200 85,262 57,757 35,007 153,415 130,439 390,974 45,981 25,664 33,117 28,190 19,691 133 327 16,532	Aggregate (Thousand dollars) (27)  267,250 101,742 140,850 116,712 82,724,34 222,221 192,401 455,056 78,040 46,263 54,554 63,542 29,995 3,995 5,285	Current year (Thousand dollars) (28)  493 507 1,530 3,582 3,610 3,306 12,088 13,231 16,365 8,746 6,119 6,860 11,672 4,390 1,354 1,927 5,758	Cift tax  Prior year (Thousand dollars) (29)  54,059 23,473 27,879 42,951 19,824 13,390 6,942 44,323 39,809 186,048 14,750 6,965 511,612 9,726 9,220 23 68 8,338	Aggregate (Thousand dollars) (30)  54,552 23,980 29,409 46,533 23,434 16,690 10,248 56,411 53,040 202,413 23,496 13,084 18,472 21,398 13,610 1,377 1,995	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21

					Gi	fts by type	s of proper	ty					's gifts by spouse		of spouse by taxpayer		
	Size of taxable gifts	Number of returns	Real estate (Thousand	Federal bonds	State and municipal bonds	Other bonds	Corporate stock	Cash	Insurance	Other	Total gifts	Number of returns	Amount	Number of returns	Amount	Total gifts before exclusions	Ì
		ļ	dollars)	dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollers)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	-
1 2 3 4 5	Taxable returns:  Under \$3,000	3,852 1,231 1,944 1,849 920	5,684 3,102 6,524 10,439 6,892	570 186 450 620 370	606 43 471 572 260	534 162 424 403 395	41,668 13,234 25,057 33,238 22,917	13,121 5,580 10,333 15,952 7,077	3,072 1,045 1,961 2,379 1,735	4,804 2,086 4,244 8,695 6,059	70,059 25,438 49,464 72,298 45,705	1,556 410 671 592 282	19,662 6,459 12,721 14,774 10,937	1,113 286 496 422 212	5,277 9,804 12,427	65,322 24,256 46,547 69,951 44,908	3 4
6 7 8 9 10	\$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$400,000.	719 344	4,944 4,294 11,177 5,772 3,580	244 292 286 230 583	379 493 966 1,853 1,906	514 503 727 534 559	19,303 11,538 46,060 51,034 47,150	5,224 3,899 14,306 11,146 12,877	1,193 973 881 1,105 1,573	2,821 2,603 5,597 3,421 5,779	34,622 24,595 80,000 75,095 74,007	175 107 189 99 60	8,713 5,373 15,411 18,249 17,271	131 76 150 80 50	3,952 12,848 12,615	31,096 23,174 77,437 69,461 71,536	7 8 9
11 12 13 14 15	\$400,000 under \$600,000. \$600,000 under \$800,000. \$800,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000.	29	1,025 1,931 597 468 14	329 90 - - 12	1,745 388 1,656 1,099 739	179 797 - - -	27,114 10,925 13,617 22,985 8,116	2,563 4,953 2,361 3,587 3,193	130 6 66 -	2,000 5,523 4,655 2,431	35,085 24,613 22,952 30,570 12,074	16 9 6 7 1	7,675 5,189 3,742 7,148 2,650	14 7 5 7	4,361 2,836 7,148	34,721 23,785 22,046 30,570 12,074	13 14
16 17 18 19 20	\$7,000,000 under \$10,000,000	1 1 - 1	- - - 13	-	2,980 - -	-	3,762 - - 20,524	100 500 - - 29	- - -	1,490 - -	3,871 4,970 - - 20,566	-	- - -	-		3,871 4,970 - - 20,566	17 18 19
21	Total taxable returns	12,076	66,456	4,262	16,156	5,731	418,242	116,801	16,119	62,217	705,984	4,180	155,974	3,050	126,281	676,291	4
22	Nontaxable returns: No taxable gifts	22,135	36,859	3,045	1,309	3,127	164,516	64,313	9,559	29,503	312,231	9,481	94,902	7,351	77,967	295,296	22
23	Grand total	34,211	103,315	7,307	17,465	8,858	582,758	181,114	25,678	91,720	1,018,215	13,661	250,876	10,401	204,248	971,587	23
===						Deductio	n for—				Т	axable gift	s		Gift tax	<u> </u>	厂
		1								l							4
	Size of taxable gifts	Exclusions	Total gifts after	Charitab after ex	le gifts clusions	Marital d	eduction	Specific	exemption	Total deductions	Current	Prior	Aggregate	Current	Prior	Ammamata	
	Size of taxable gifts					Marital d	Amount (Thousand dollars)	Specific  Number of returns	Amount (Thousand dollars)	Total deductions (Thousand dollars)	Current year (Thousand dollars)	Prior year (Thousand dollars)	Aggregate (Thousand	Current year (Thousand dollars)	Prior year (Thousand	Aggregate (Thousand	
	Size of taxable gifts	Exclusions (Thousand	after exclusions (Thousand	after ex	Amount (Thousand	Number of	Amount (Thousand	Number of	Amount (Thousand	deductions (Thousand	year (Thousand	year (Thousand	(Thousand	year (Thousand	year (Thousand		
1 2 3 4 5	Taxable returns: Under \$3,000. \$3,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$30,000.	(Thousand dollars) (16)  34,492 9,965 16,446 17,968 9,345	after exclusions (Thousand dollars) (17) 30,830 14,291 30,101 51,983 35,563	After ex  Number of returns (18)  401 98 154 183 98	Amount (Thousand dollers) (19)  15,024 5,238 7,400 17,164 8,649	Number of returns (20) 438 114 222 167 74	Amount (Thousand dollars) (21)  2,466 723 2,217 2,157 1,386	Number of returns (22)  883 326 589 554 277	Amount (Thousand dollars) (23)  8,723 3,579 6,476 6,375 3,118	(Thousand dollars) (24)  26,213 9,540 16,093 25,696 13,153	year (Thousend dollars) (25)  4,617 4,751 14,008 26,287 22,410	year (Thousand dollars) (26)  261,500 95,510 122,782 166,200 85,262	(Thousand dollars) (27)  266,117 100,261 136,790 192,487 107,672	year (Thousand dollars) (28)  467 474 1,404 3,108 2,998	year (Thousand dollars) (29) 54,059 23,473 27,879 42,951 19,824	(Thousand dollars) (30) 54,526 23,947 29,283 46,059 22,822	2 3 4 5
3	Taxable returns: Under \$3,000. \$3,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$10,000. \$100,000 under \$10,000.	(Thousand dollars) (16)  34,492 9,965 16,446 17,968	after exclusions (Thousand dollars) (17) 30,830 14,291 30,101 51,983	Number of returns (18) 401 98 154 183	Amount (Thousand dollers) (19)  15,024 5,238 7,400 17,164	Number of returns (20) 438 114 222 167	Amount (Thousand dollars) (21)  2,466 723 2,217 2,157	Number of returns (22)  883 326 589 554	Amount (Thousand dollars) (23)  8,723 3,579 6,476 6,375	(Thousand dollars) (24)  26,213 9,540 16,093 25,696	year (Thousand dollars) (25) 4,617 4,751 14,008 26,287	year (Thousend dollers) (26)  261,500 95,510 122,782 166,200	(Thousand dollars) (27) 266,117 100,261 136,790 192,487	year (Thousand dollars) (28) 467 474 1,404 3,108	year (Thousand dollers) (29)  54,059 23,473 27,879 42,951 19,824 13,390 6,942 44,323 39,809	(Thousand dollars) (30)  54,526 23,947 29,283 46,059	2 3 4 5 6 7 8 9
3 4 5 6 7 8 9	Taxable returns: Under \$3,000. \$1,000 under \$5,000. \$10,000 under \$10,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$30,000 under \$40,000. \$40,000 under \$40,000. \$50,000 under \$40,000. \$20,000 under \$400,000. \$200,000 under \$400,000. \$200,000 under \$400,000. \$200,000 under \$400,000. \$400,000 under \$400,000. \$400,000 under \$400,000. \$400,000 under \$2,000,000. \$2,000,000 under \$2,000,000.	(Thousand dollars) (16)  34,492 9,965 16,446 17,968 9,345 6,099 3,955 8,700 5,668 4,701 1,062 827 602	after exclusions (Thousand dollers) (17) 30,830 14,291 30,101 51,983 35,563 24,997 19,219 68,737 63,793	After ex Number of returns (18) 401 98 154 183 98 68 45 114 82	Amount (Thousand dollers) (19)  15,024 5,238 7,400 17,164 8,649 3,971 1,324 14,589 12,482	Mumber of returns (20) 438 114 222 167 74 40 25 37 29	Amount (Thousand dollars) (21)  2,466 723 2,217 2,157 1,386 917 771 1,189 1,548	Mumber of returns (22)  883 326 589 554 277 163 97 184 79	Amount (Thousand dollars) (23)  8,723 3,579 6,476 6,375 3,118 2,002 1,005 2,575 2,301	(Thousand dollars) (24)  26,213 9,540 16,093 25,696 3,100 3,100 18,353 16,331	year (Thousand dollars) (25)  4,617 4,751 14,008 20,287 22,410 18,107 16,119 50,384 47,462	year (Thousand dollars) (26)  261,500 95,510 122,782 166,200 85,262 57,375 35,007 133,415 130,439	(Thousand dollars) (27)  266,117 100,261 136,790 192,487 107,672 75,482 51,126 203,799 177,901	year (Thousand dollars) (28)  467 474 1,404 3,108 2,998 2,711 2,688 9,667 10,707	year (Thousand dollars) (29) 54,059 23,473 27,879 42,951 19,824 13,390 6,942 44,323 39,809 186,048 14,750 6,965 11,612 9,726	(Thousand dollars) (30)  54,526 23,947 29,283 46,059 22,822 16,101 9,630 53,990 50,516	2 3 4 5 6 7 8 9 10 11 12 13 14
3 4 5 6 7 8 9 10 11 12 13 14	Taxable returns: Under \$3,000. \$3,000 under \$5,000. \$5,000 under \$5,000. \$10,000 under \$20,000. \$20,000 under \$40,000. \$40,000 under \$40,000. \$40,000 under \$40,000. \$50,000 under \$400,000. \$500,000 under \$400,000.	(Thousand dollars) (16)  34,492 9,965 16,446 17,968 9,345 6,099 3,955 8,700 5,668 4,701 1,062 827 602 623	after exclusions (Thousand dollars) (17) 30,830 14,291 30,101 51,983 35,563 24,997 19,219 68,737 63,793 66,835 33,659 22,958 21,444 29,947	After ex Number of returns (18) 401 98 154 183 98 68 45 114 82 72 28 19 10 8	Amount (Thousand dollars) (19)  15,024 5,238 7,400 17,164 8,649 3,971 1,324 14,589 12,482 12,604 5,029 1,083 857 3,173	Mumber of returns (20) 438 114 222 167 74 40 25 37 29	Amount (Thousand dollars) (21)  2,466 723 2,217 2,157 1,386 917 771 1,189 1,548 996 784	Mumber of returns (22)  883 326 589 554 277 163 97 184 79 17	Amount (Thousand dollars) (23)  8,723 3,579 6,476 6,375 3,118 2,002 2,002 2,575 2,301 234 38 11	(Thousand dollars) (24)  26,213 9,540 16,093 25,696 6,890 3,100 18,353 16,331 13,834 5,851 3,099 874 3,235	year (Thousand dollars) (25) 4,617 4,751 14,008 26,287 22,410 18,107 16,119 50,384 47,462 53,001 27,808 19,859 20,570 26,712	year (Thousand dollars) (26)  261,500 95,510 122,782 166,200 85,262 57,375 35,007 153,415 130,439 390,974 45,981 25,654 33,117 28,190	(Thousand dollars) (27)  266,117 100,261 136,790 192,487 107,672 75,482 51,126 203,799 177,901 443,975 73,789 45,513 35,687 54,902	year (Thousand dollars) (28)  467 474 1,404 3,108 2,998 2,711 2,688 9,667 10,707 14,157 7,820 5,944 6,652 9,385	year (Thousand dollars) (29)  54,059 23,473 27,879 42,951 19,824 13,390 6,942 44,233 39,809 186,048 14,750 6,965 11,612 9,726 9,220 23 68	(Thousend dollers) (30)  54,526 23,947 29,283 46,059 22,822 16,101 9,630 50,516 200,205 22,570 12,909 18,264	2 3 4 4 5 6 7 8 8 9 10 11 12 13 14 15 16 17 18 19
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19	Taxable returns: Under \$3,000. \$3,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$200,000. \$100,000 under \$200,000. \$200,000 under \$400,000. \$200,000 under \$400,000. \$400,000 under \$400,000. \$400,000 under \$400,000. \$500,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$4,000,000 under \$5,000,000. \$3,000,000 under \$5,000,000. \$3,000,000 under \$7,000,000.	(Thousand dollars) (16)  34,492 9,965 16,446 17,968 9,345 6,099 3,955 8,700 5,668 4,701 1,062 827 602 623 105 9 12 33	after exclusions (Thousand dollars) (17) 30,830 14,291 30,101 51,983 35,563 24,997 19,219 68,737 63,793 66,835 33,659 22,958 21,444 29,947 11,969 3,862 4,958	After ex Number of returns (18) 401 98 154 183 98 68 45 114 82 72 28 19 10 8 3	Amount (Thousand dollars) (19)  15,024 5,238 7,400 17,164 8,649 3,971 1,324 14,589 12,482 12,604 5,029 1,083 1,665	Mumber of returns (20) 438 114 222 167 74 40 25 37 29	Amount (Thousand dollars) (21)  2,466 723 2,217 2,157 1,386 917 771 1,189 1,548 996 784	Mumber of returns (22)  883 326 589 554 277 163 97 184 79 17	Amount (Thousand dollars) (23)  8,723 3,579 6,476 6,375 3,118 2,002 2,002 2,575 2,301 234 38 11	(Thousand dollars) (24)  26,213 9,540 16,093 25,696 13,153 6,890 18,353 16,331 13,834 5,851 3,099 874 3,235 1,665	year (Thousand dollars) (25)  4.617 4.751 14.008 26,287 22,410 18,107 16,119 50,384 47,462 53,001 27,808 19,859 20,570 26,712 10,304 3,862 4,958	year (Thousand dollars) (26)  261,500 95,510 122,782 166,200 85,262 57,375 35,007 153,415 130,439 390,974 45,981 25,654 33,117 26,190 19,691 1333 327	(Thousand dollars) (27)  266,117 100,261 136,790 192,487 107,672 75,482 51,126 203,799 177,901 443,975 73,789 45,513 53,687 54,902 29,995 3,995 5,285	year (Thousand dollars) (28)  467 474 1,404 3,108 2,998 2,711 2,688 9,667 10,707 7,820 5,944 6,652 9,385 4,390 1,354 1,927	year (Thousand dollars) (29)  54,059 23,473 27,879 42,951 19,824 13,390 6,942 44,233 39,809 186,048 14,750 6,965 11,612 9,726 9,220 23 68	(Thousend dollars) (30)  54,526 23,947 29,283 46,059 22,822 16,101 9,630 50,516 200,205 22,570 12,909 18,264 19,111 13,610 1,377 1,995	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20	Taxable returns: Under \$3,000. \$3,000 under \$5,000. \$5,000 under \$20,000. \$20,000 under \$40,000. \$30,000 under \$40,000. \$30,000 under \$40,000. \$30,000 under \$40,000. \$30,000 under \$40,000. \$40,000 under \$200,000. \$200,000 under \$400,000. \$400,000 under \$400,000. \$400,000 under \$400,000. \$400,000 under \$400,000. \$400,000 under \$400,000. \$500,000 under \$4,000,000. \$1,000,000 under \$2,000,000. \$1,000,000 under \$4,000,000. \$3,000,000 under \$4,000,000. \$4,000,000 under \$5,000,000. \$3,000,000 under \$5,000,000. \$4,000,000 under \$5,000,000. \$4,000,000 under \$5,000,000. \$5,000,000 under \$5,000,000. \$5,000,000 under \$5,000,000. \$5,000,000 under \$5,000,000. \$5,000,000 under \$5,000,000.	(Thousand dollars) (16)  34,492 9,965 16,446 17,968 9,345 6,099 3,955 8,700 5,668 4,701 1,062 827 602 623 105 9 12 33	after exclusions (Thousand dollars) (17)  30,830 14,291 30,101 51,983 35,563 24,997 19,219 68,737 63,793 36,685 22,958 21,444 29,947 11,969 3,862 4,958	After ex Number of returns (18) 401 98 154 183 98 68 45 114 82 72 28 19 10 8 3	Amount (Thousand dollars) (19)  15,024 5,238 7,400 17,164 8,649 3,971 1,324 14,589 12,602 1,083 1,083 1,083 1,083 1,085 1,085 3,173 1,665	Number of returns (20)  438 114 222 167 74 40 255 37 29 16 4 7 2	Amount (Thousand dollars) (21)  2,466 723 2,217 2,157 1,386 917 771 1,189 1,548 996 784 2,016 6	Mumber of returns (22)  883 326 589 554 277 163 97 184 79 17 2 - 2 4	Amount (Thousand dollars) (23)  8,723 3,579 6,476 6,375 3,118 2,002 1,005 2,575 2,301 234 38	(Thousand dollars) (24)  26,213 9,540 16,093 25,696 13,153 6,890 3,100 18,353 16,331 13,834 5,851 3,099 874 3,235 1,665	year (Thousand dollars) (25)  4,617 4,751 14,008 26,287 22,410 18,107 16,119 50,384 47,462 53,001 27,808 19,859 20,570 26,712 10,304 3,862 4,958	year (Thousand dollars) (26)  261,500 95,510 122,782 166,200 85,262 57,375 35,007 153,415 130,439 390,974 45,981 25,654 33,117 28,190 19,691 133 327 16,532	(Thousand dollars) (27)  266,117 100,261 136,790 192,487 75,482 51,126 203,799 177,901 443,975 73,789 45,513 53,687 54,902 29,995 3,995 5,285	year (Thousand dollsrs) (28)  467 474 1,404 3,108 2,998 2,711 2,688 9,667 10,707 14,157 7,820 5,944 6,652 9,385 4,390 1,354 1,927 5,758	year (Thousand dollars) (29)  54,059 23,473 27,879 42,951 19,824 13,390 6,942 44,323 39,809 186,048 14,750 6,965 511,612 9,726 9,220 23 68 8,338	(Thousend dollars) (30)  54,526 23,947 29,283 46,059 22,822 16,101 200,205 22,570 12,909 18,264 19,111 13,610 1,377 1,995	2 3 4 4 5 6 7 8 8 9 10 11 12 13 14 15 16 17 18 19 20 21

## GIFT TAX RETURNS FILED DURING 1959

Table 2.—TOTAL GIFTS, EXCLUSIONS, DEDUCTIONS, TAXABLE GIFTS, AND TAX, BY SIZE OF TOTAL GIFTS PLUS TAX

	14012 2.—101			Taxpayer reported b	's gifts	Cifts of					Deduction	on for—	
	Size of total gifts plus tax	Number of returns	Total gifts		Amount	Number of	Amount	Total gifts before exclusions	Exclusions	Total gifts after exclusions	Charitable a		
ļ			(Thousand dollars)	returns	(Thousand dollars)	returns	(Thousand dollars)	(Thousand	(Thousand	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1 2 3 4 5	Taxable returns: Under \$3,000 \$3,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	661 1.975	358 2,692 15,362 46,388 47,280	82 199 628 1,128 642	108 682 4,008 12,730 11,860	34 145 476 825 463	53 479 3,000 9,412 8,816	2,489 14,354 43,070		21,224	2 33 131 170	6 86 641 1,278	4
6 7 8 9 10	\$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$400,000	1,960 1,529 2,830 1,026 396	68,292 67,056 183,989 122,857 94,097	566 419 783 267 100	15,271 14,090 35,753 21,934 17,709	468 367 620 240 90	13,274 13,139 31,427 21,843 18,197	66,105 179,663 122,766	34,335 16,922	50,519 145,328 105,844	232	1,635 1,701 7,864 10,082 13,678	7 8 9
11 12 13 14 15	\$400,000 under \$600,000 \$600,000 under \$800,000 \$800,000 under \$1,000,000 \$1,000,000 under \$2,000,000 \$2,000,000 under \$3,000,000	107 58 34 62 18	45,408 32,646 28,871 69,583 33,448	42 23 13 18 8	7,919 7,377 12,380	15	9,948 9,150 3,629 11,119 9,573	33,877 25,123 68,322		32,264 24,067 66,320	33 24 37	9,354 10,304 5,012 17,908 12,597	12 13 14
16 17 18 19 20	\$3,000,000 under \$4,000,000 \$4,000,000 under \$5,000,000 \$5,000,000 under \$7,000,000 \$7,000,000 under \$10,000,000 \$10,000,000 or more	2 4 -	19,949 11,100 18,188 - 20,566	4 1 - -	2,650	4 - - -	5,733 - - - -	20,267 8,450 18,188 - 20,566	307 18 102 - 33	8,432 18,086	2	10,132 5,712 6,261 - 10,563	17 18 19
21	Total taxable returns	15,793	928,130	4,923	188,631	3,818	168,792	908,291	148,831	759,460	1,519	124,814	21
22 23 24 25 26	Nontaxable returns: Under \$3,000. \$3,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$30,000.	4,587	11,086 30,195 130,989 235,230 183,022	2,493 2,936 6,682 5,623 2,186	5,280 10,256 41,451 65,456 42,500	1,912	3,830 9,412 39,000 63,006 43,254	9,636 29,351 128,538 232,780	8,457 23,870 90,685 115,367	1,179 5,481 37,853 117,413	26 257 725 1,091 552	37 377 2,590 8,346 7,251	22 23 24 25
27 28 29 30 31	\$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$400,000.	4,792 1,243 1,094 150 61	161,204 55,962 70,143 19,870 15,333	1,279 392 340 46 13	34,249 11,594 11,790 3,282 1,603	1,177 295 235 38 11	34,395 10,397 10,143 3,506 2,629	54,765 68,496 20,094	44,675 20,205 20,411 3,890 1,219	34,560 48,085 16,204	406 248 422 140 61	7,651 6,198 18,799 15,651 15,069	28 29 30
32 33 34 35 36	\$400,000 under \$600,000. \$500,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000.	10	5,950 6,471 2,860 11,180 2,437	6 4 1 3 -	1,262	4 3 2 2 2	919 1,250 1,689 1,400	6,459 4,531		4,423	10	5,669 6,314 4,383 11,045 2,437	33 34 35
37 38 39 40 41	\$3,000,000 under \$4,000,000. \$4,000,000 under \$5,000,000. \$5,000,000 under \$7,000,000. \$7,000,000 under \$10,000,000. \$10,000,000 or more.		- - - - -	- - - -	-	-	- - - -		-	-	-	-	37 38 39 40 41
42	Total nontaxable returns	62,127	941,932	22,004	231,085	19,457	224,830	935,677	390,692	544,985	3,966	111,817	42
43	Grand total	77,920	1,870,062	26,927	419,716	23,275	393,622	1,843,968	539,523	1,304,445	5,485	236,631	43

Table 2.—TOTAL GIFTS, EXCLUSIONS, DEDUCTIONS, TAXABLE GIFTS, AND TAX, BY SIZE OF TOTAL GIFTS PLUS TAX—Continued

_		I	Deduction for	-Continued				Taxable gift	8		Gift tax		T
	Size of total gifts plus tax	Marital Number of	deduction		exemption Amount	Total deductions	Current year	Prior years	Aggregate	Current	Prior years	Aggregate	
		returns	(Thousand dollars)	Number of returns	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand	(Thousand dollars)	(Thousand dollars)	
		(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	1
1 2 3 4 5	Taxable returns: Under \$3,000 under \$5,000 \$3,000 under \$5,000 \$10,000 under \$10,000 \$20,000 under \$20,000	1 2 138 326 197	( <sup>1</sup> ) 486 1,555 1,523	13 48 227 736 628	8 75 488 3,711 6,369	8 85 1,060 5,907 9,170	206 627 4,482 15,317 18,022	6,553 34,894 75,037 131,406 100,300	6,759 35,521 79,519 146,723 118,322	19 63 422 1,485 1,971	955 6,329 12,012 24,521 18,928	974 6,392 12,434 26,006 20,899	3 4
6 7 5 9	\$30,000 under \$40,000	127 115 339 114 34	1,282 1,318 8,145 4,552 1,348	1,199 1,094 1,795 516 127	27,284 27,534 45,989 12,751 3,217	30,201 30,553 61,998 27,385 18,243	20,026 19,966 83,330 78,459 69,033	85,981 56,208 158,171 166,664 180,004	106,007 76,174 241,501 245,123 249,037	2,240 2,045 10,890 14,188 15,526	17,834 12,058 34,207 42,641 54,315	20,074 14,103 45,097 56,829 69,841	7 8 9
1 2 3 4 5	\$400,000 under \$600,000 \$600,000 under \$800,000 \$800,000 under \$1,000,000 \$1,000,000 under \$2,000,000 \$2,000,000 under \$3,000,000	15 5 6 11	920 228 589 2,840	23 5 1 9 5	586 150 30 1,366 140	10,860 10,682 5,631 22,114 12,737	30,225 21,582 18,436 44,206 21,898	96,965 67,345 42,433 116,881 277,808	127,190 88,927 60,869 161,087 299,706	7,926 5,846 5,548 13,831 7,784	30,115 23,231 14,371 43,438 151,567	38,041 29,077 19,919 57,269 159,351	12 13 14
6 7 8 9	\$3,000,000 under \$4,000,000 \$4,000,000 under \$5,000,000 \$5,000,000 under \$7,000,000 \$7,000,000 under \$10,000,000	2 - - -	1,816 - - -	1 1 -	30 23 - -	11,978 5,735 6,261	7,982 2,697 11,825	23,885 1,796 29,227	31,867 4,493 41,052	3,186 1,094 5,016	9,758 496 14,286	12,944 1,590 19,302	17
0	\$10,000,000 or more		-	-	-	10,563	9,970	16,531	26,501	5,758	8,338	14,096	
1	Total taxable returns	1,432	26,606	6,428	129,751	281,171	478,289	1,668,089	2,146,378	104,838	519,400	624,238	21
2 3 4 5 6	Nontaxable returns: Under \$3,000	13 758 2,596 2,165 1,078	9 875 7,794 11,640 10,623	970 3,452 9,326 12,360 6,413	1,133 4,229 27,469 97,427 104,501	1,179 5,481 37,853 117,413 122,375	1	20,842 36,728 103,321 141,867 83,398	20,842 36,728 103,321 141,867 83,398	11111	3,868 6,521 17,624 27,974 18,345	3,868 6,521 17,624 27,974 18,345	23 24 25
7 8 9 0 1	\$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$400,000.	639 352 462 13 4	8,819 6,119 11,385 121 15	4,230 973 683 27 6	100,205 ·22,243 17,901 432 56	116,675 34,560 48,085 16,204 15,140	-	66,914 50,568 100,302 113,554 35,389	66,914 50,568 100,302 113,554 35,389	- - -	15,848 12,193 27,165 42,855 12,312	15,848 12,193 27,165 42,855 12,312	28 29 30
2 3 4 5 6	\$400,000 under \$600,000 \$600,000 under \$800,000 \$800,000 under \$1,000,000 \$1,000,000 under \$2,000,000 \$2,000,000 under \$3,000,000	1	- 3 - -	3 - 2 -	129 - 40 -	5,798 6,317 4,423 11,045 2,437	-	1,217 2,889 482 22,420	1,217 2,889 482 22,420	- - - - -	261 712 105 9,083	261 712 105 9,083	34
7 8 9 0	\$3,000,000 under \$4,000,000	- - - -	 - - -	- - - -	- - - - -	- - -	- - - -	- - - -	- - - -	- - - -	- - - -	-	37 38 39 40 41
2	Total nontaxable returns	8,081	57,403	38,445	375,765	544,985		779,891	779,891	_	194,866	194,866	42
3	Grand total	9,513	84,009	44,873	505,516	826,156	478,289	2,447,980	2,926,269	104,838	714,266	819,104	43

See text for "Explanation of Classifications and Terms."  $^{\rm 1}{\rm Less}$  than \$500.

				duction for-	-		T	axable gifts	1		Gift tax	
Tex status	Number of returns	after	Charitable gifts after exclusions		Specific exemption	Total deductions	Current year	Prior years	Aggregate	Current year	Prior years	Aggregate
		(Thousend doilers)	(Thousand dollars)	(Thousand dollars)	(Thousand dollers)	(Thousand dollars)	(Thousand dollars)	(Thousand doilars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Taxable for both current year and prior years  Taxable for current year and nontaxable for prior years  Nontaxable for current year and taxable for prior years  Nontaxable for both current year and prior years	3,423	41,184	110,162 10,653 37,942 15,023	11,809 5,367 2,007 13,270	3,618 32,881 1,235 63,018	125,589 48,901 41,184 91,311	309,500 71,689 - -	1,668,089 - 617,981 -	1,977,589 71,689 617,981	82,828 8,783 - -	519,400 - 139,319	602,228 8,783 139,319
Total	34,211	688,174	173,780	32,453	100,752	306,985	381,189	2,286,070	2,667,259	91,611	658,719	750,330

Table 4. - RECURRENT DONORS TAXABLE FOR CURRENT YEAR AND PRIOR YEARS, BY SIZE OF TAXABLE GIFTS AND BY SIZE OF TAXABLE GIFTS FOR PRIOR YEARS

ļ		Number					Num	er of retu	rns by siz	e of taxal	ole gifts	for prior y	/ears				
	Size of taxable gifts	of	Under \$3,000	\$3,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$40,000	\$40,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$400,000	\$400,000 under \$600,000	\$600,000 under \$800,000	under	\$1,000,000 under \$2,000,000	\$2,000,00 or more
Ī		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	· (13)	(14)	(15)	(16)
	Under \$3,000	2,920 878 1,283 1,256 625	428 73 120 109 46	169 62 63 66 25	332 113 174 120 54	457 147 207 231 86	269 107 153 120 93	201 66 96 119 43	150 46 66 72 32	395 117 173 160 90	230 65 132 106 78	152 47 58 77 29	65 14 17 31 19	30 4 1 15 10	12 1 5 7 3	18 9 7 14 13	12 7 11 9
ı	\$36,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$400,000.	354 259 518 254 180	23 12 27 15 1	10 9 13 6 3	32 17 31 8 2	42 29 55 16 8	42 14 33 6 13	22 12 26 15 4	30 18 34 14 7	63 67 87 36 24	30 37 74 33 19	35 22 60 39 27	9 11 31 13 16	3 4 9 11 12	1 2 10 9 6	6 5 14 23 15	14 10 23
	\$400,000 under \$600,000. \$600,000 under \$800,000. \$800,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000.	53 29 21 16 4	- - 1	1 - - -	-	1	2 · 3 1 1	- - - -	2 1 1 -	4 2 2 -	9 1 1 3	8 7 5 1 1	8 2 1 -	1 1	1 1 1 2	3 7 3 1 1	
١	\$3,000,000 under \$4,000,000. \$4,000,000 under \$5,000,000. \$5,000,000 under \$7,000,000. \$7,000,000 under \$10,000,000. \$10,000,000 or more.	1 1 - - 1	-	- - - -	- - - -	-		- - - - -	- - -	- - - -	1 - -	1 -	-	-		-	-
	Total	8,653	855	427	883	1,283	857	604	473	1,220	819	569	237	106	61	139	12

Table 5. - TYPES OF GIFTS, EXCLUSIONS, DEDUCTIONS, TAXABLE GIFTS, AND TAX, BY RETURNS WITH OR WITHOUT CONSENT AND BY MARITAL STATUS OF DONOR

Table 3.—TIPES OF GIFTS, EACLOSIO		All returns					Return	ns with con	sent			
Items		T			Ť-			Matched	returns of h	nusband and	wives	
1400	Total	Taxable	Nontaxable	Total	Taxable	Nontaxable		bands' retu	r	<del></del>	ives' retur	na T
	(1)	(2)	(3)	(1)	(5)	(6)	Total	Taxable	Nontaxable	Total	Taxable (11)	Nontaxable
Number of returns	77,920	15,793	62,127	45,366	(5) 7,477	(6) 37,889	(7) 20,646	(8) 4,098	(9) 16,548	(10) 20,646	3,199	17,447
iffts by types of property: Real estatethousand dollars	329,088	128,350	200,738	127 /7/	41.890	05 50/	100 200	34,394	66.007	10.702	6,231	12 561
Federal bondsdodo	16,297	6,930	9,367	127,474 6,641	2,561	85,584 4,080	100,398 4,523	1,866	66,004 2,657	19,792 1,310	655	13,561 655
State and municipal bondsdodo	20,911 17,829	17,356	3,555 9,835	4,743 9,234	3,450 3,335	1,293 5,899	3,243 5,913	2,522 2,178	721 3,735	1,141 2,200	874 966	267 1,234
Corporate stockdododo	942,529 306,329	518,390 138,865	424,139 167,464	509,270 137,057	254,493 55,750	254,777 81,307	357,347 94,479	185,707 39,167	171,640 55,312	112,547 28,864	65,665 15,536	46,882 13,328
Insurancedodo	49,579	20,523	29,056	23,491	11,115	12,376	18,972	9,113	9,859	2,451	1,431	1,020
Otherdodo	1,870,062	928,130	97,778 941,932	96,632 914,542	45,239 417,833	51,393 496,709	69,235 654,110	31,269 306,216	37,966 347,894	20,479	13,050	7,429 84,376
'axpayer's gifts reported by spouse:	1,070,002	720,250		724,342	417,833	490,709	0,4,110	500,210	547,054	100,704	104,408	04,570
Number of returns	26,927 419,716	4,923 188,631	22,004 231,085	26,927 419,716	4,923 188,631	22,004 231,085	17,851 304,607	3,605 141,831	14,246 162,776	5,213 84,608	1,165 44,475	4,048 40,133
Number of returnsthousand dollars	23,275 393,622	3,818 168,792	19,457 224,830	23,275 393,622	3,818 168,792	19,457 224,830	5,213 84,608	1,190 43,253	4,023 41,355	17,851 304,607	2,601 124,034	15,250 180,573
total gifts before exclusionsdo	1,843,968 539,523 1,304,445	908,291 148,831 759,460	935,677 390,692 544,985	888,448 351,983 536,465	397,994 80,724 317,270	490,454 271,259 219,195	434,111 164,784 269,327	207,638 44,282 163,356	226,473 120,502 105,971	408,783 158,320 250,463	183,967 34,754 149,213	224,816 123,566 101,250
<pre>Meduction for— Charitable gifts after exclusions: Number of returns</pre>	5,485 236,631	1,519 124,814	3,966 111,817	2,827 105,718	969 62,235	1,858 43,483	1,458 54,533	551 33,902	907 20,631	1,203 46,177	404 27,884	799 18,293
Marital deduction: Number of returnsthousand dollars	9,513 84,009	1,432 26,606	8,081 57,403	2,544 19,902	705 10,336	1,839 9,566	1,841 12,174	578 5,639	1,263 6,535	270 5,365	74 3,979	196 1,386
Specific exemption: Number of returns	44,873	6,428	38,445	21,674	2,779	18,895	10,227	1,403	8,824	10,710	1,300	9,410
Amountthousand dollars  Total deductionsdo	505,516	129,751	375,765	216,267	50,121	166,146	103,172	24,367	78,805	105,971	24,400	81,571
	826,156	281,171	544,985	341,887	122,692	219,195	169,879	63,908	105,971	157,513	56,263	101,250
Current yearthousand dollars Prior yearsdo Aggregatedo	478,289 2,447,980 2,926,269	478,289 1,668,089 2,146,378	779,891 779,891	194,578 1,433,091 1,627,669	194,578 946,817 1,141,395	- 486,274 486,274	99,448 883,421 982,869	99,448 638,316 737,764	245,105 245,105	92,950 464,028 556,978	92,950 301,517 394,467	162,511 162,511
ifft tax: _Current yearthousand dollars Prior yearsdo	104,838 714,266	104,838	194,866	42,001 431,617	42,001 324,046	107,571	21,953 289,437	21,953 237,609	51,828	19,755 120,963	19,755 85,189	35,774
Aggregatedo	819,104	624,238	194,866	473,618	366,047	107,571	311,390	259,562	51,828	140,718	104,944	35,774
	1			Returns wi	th consent.	-Continued				Retur	is with no	consent.
					th consent-	-Continued ands and wiv	es			Return	ns with no	consent
Items		for which s	Unms pouse not									
Items			Unms pouse not	tched retu		ands and wiv	returns	ives' return	Q5	Return Total	Taxable	Nontaxable
Items	Total	quired to f	Unms pouse not ile Nontaxable	tched returned Human Total	rns of husb sbands' ret Taxable	All other urns Nontaxable	returns Wi	Taxable	Nontaxable	Total	Texable .	Nontaxable
Items	red	quired to f	Unms pouse not ile	tched retu	rns of husb	All other	returns					Nontaxable
Number of returns	Total (13)	Taxable (14)	Unms pouse not file  Nontaxable  (15)  1,294	Hum Total (16) 2,088	rns of husb sbands' ret Taxable (17)	All other urns Nontaxable (18)	Total (19)	Taxable (20)	Nontaxable (21) 623	Total (22) 32,554	Taxable (23)	Nontaxable (24) 24,238
Number of returns	Total (13) 1,326 784 116	Taxable (14) 32 45	Unms pouse not ile Nontaxable (15)	Hu Total (16)	sbands' ret Texable (17)	All other urns Nontaxable (18)	Total (19)	Taxable (20)	Nontaxable (21)	Total (22)	Taxable	Nontaxable (24) 24,238
Number of returns	Total (13) 1,326 784 116 20	Taxable (14) 32 45 20 12	Unms pouse not tile  Nontaxable  (15)	Total (16) 2,088 5,187 593 238	rns of husb sbands' ret Taxable (17) 111 1,100 20 17	All other urns Nontaxable (18) 1,977 4,087 573 221	Total (19) 660 1,313 99 101	(20) 37 120 - 25	Nontaxable (21) 623 1,193 99 76	(22) 32,554 201,614 9,656 16,168	Taxable (23) 8,316 86,460 4,369 13,906	(24) 24,238 115,154 5,287 2,262
Number of returns	Total (13) 1,326 784 116 20 164 3,496	Taxable (14) 32 45 20 12 283	Unms pouse not 11e  Nontaxable  (15)  1,294  739  96 8 164 3,213	Total (16) 2,088 5,187 593 238 784 28,780	Taxable (17)  111  1,100 20 17 95 2,189	All other  All other  Nontaxable (18)  1,977  4,087 573 221 689 26,591	Total (19)  660  1,313 99 101 173 7,100	(20) 37 120 - 25 96 649	Nontaxable (21) 623 1,193 99 76 77 6,451	(22) 32,554 201,614 9,656 16,168 8,595 433,259	(23) 8,316 86,460 4,369 13,906 4,659 263,897	(24) 24,238 115,154 5,287 2,262 3,936 169,362
Number of returns.  Lifts by types of property: Real estate	784 116 20 164 3,496 2,569 367	Taxable  (14)  32  45 20 12 - 283 124 77	Unms pouse not 11e  Nontaxable  (15)  1,294  739  96  8  164  3,213 2,445 299	Total (16) 2,088 5,187 593 238 784 28,780 9,035	rns of husb sbands' ret Taxable (17) 111 1,100 20 17 95 2,189 879 494	All other urns Nontaxable (18) 1,977 4,087 573 221 689	Total (19)  660  1,313 99 101 173	7axable (20) 37 120 - 25 96 649 44 -	Nontaxable (21) 623 1,193 99 76 77	(22) 32,554 201,614 9,656 16,168 8,595	(23) 8,316 86,460 4,369 13,906 4,659	(24) 24,238 115,154 5,287 2,262 3,936 169,362 86,157
Number of returns	Total (13) 1,326 784 116 20 164 3,496 2,569 3667 1,047	Taxable (14) 32 45 20 12 283 124 77 10	Unms pouse not 11e  Nontaxable  (15)  1,294  739  96  8  164  3,213  2,445  290  1,037	Total (16) 2,088 5,187 593 238 784 28,780 9,035 1,554 5,051	rns of husb sbands' ret Taxable (17) 111 1,100 20 17 95 2,189 879 494 818	All other  Irns  Nontaxable (18)  1,977  4,087 573 221 869 26,991 8,156 1,060 4,233	Total (19)  660  1,313 99 101 173 7,100 2,110 2,114 820	7axable (20) 37 120 - 25 96 649 44 - 92	Nontaxable (21) 623 1,193 99 76 77 6,451 2,066 147 728	(22)  32,554  201,614  9,656 16,168 8,595 433,259 169,272 26,088 90,868	(23) 8,316 86,460 4,369 13,906 4,659 263,897 83,115 9,408 44,483	(24) 24,238 115,154 5,287 2,262 3,936 169,362 86,157 16,680 46,385
Number of returns.  Lifts by types of property: Real estate	784 116 20 164 3,496 2,569 367	Taxable  (14)  32  45 20 12 - 283 124 77	Unms pouse not 11e  Nontaxable  (15)  1,294  739  96  8  164  3,213 2,445 299	Total (16) 2,088 5,187 593 238 784 28,780 9,035	rns of husb sbands' ret Taxable (17) 111 1,100 20 17 95 2,189 879 494	All other  Irns  Nontaxable (18)  1,977  4,087 573 221 689 26,591 8,156 1,060	Total (19) 660 1,313 99 101 173 7,100 2,110 147	7axable (20) 37 120 - 25 96 649 44 -	Nontaxable (21) 623 1,193 99 76 77 6,451 2,066 147	Total (22) 32,554 201,614 9,656 16,168 8,595 433,259 169,272 26,088	(23) 8,316 86,460 4,369 13,906 4,659 263,897 83,115 9,408	(24) 24,238 115,154 5,287 2,262 3,936 169,362 86,157 16,680 46,385
Number of returns	Total (13) 1,326 784 116 20 164 3,496 2,569 3667 1,047	Taxable (14) 32 45 20 12 283 124 77 10	Unms pouse not 11e  Nontaxable  (15)  1,294  739  96  8  164  3,213  2,445  290  1,037	Total (16) 2,088 5,187 593 238 784 28,780 9,035 1,554 5,051	rns of husb sbands' ret Taxable (17) 111 1,100 20 17 95 2,189 879 494 818	All other  All other  Nontaxable (18)  1,977  4,087 573 221 889 26,591 8,156 1,060 4,233	Total (19)  660  1,313 99 101 173 7,100 2,110 2,114 820	7axable (20) 37 120 - 25 96 649 44 - 92	Nontaxable (21) 623 1,193 99 76 77 6,451 2,066 147 728	(22)  32,554  201,614  9,656 16,168 8,595 433,259 169,272 26,088 90,868	(23) 8,316 86,460 4,369 13,906 4,659 263,897 83,115 9,408 44,483	(24) 24,238 115,154 5,287 2,262 3,936 169,362 86,157 16,680 46,385
Number of returns.  Hifts by types of property: Real estate	784 116 20 164 3,496 367 1,047 8,563	Taxable  (14)  32  45 20 12 283 124 77 10 571	Unms pouse not 11e  Nontaxable  (15)  1,294  739  96  8 164  3,213 2,445 2,245 2,290 1,037 7,992	Total (16) 2,088 5,187 593 238 784 28,780 9,035 1,554 5,051 51,222	Taxable (17)  111  1,100 20 17 95 2,189 879 494 818 5,612	All other urns Nontaxable (18)  1,977  4,087 573 221 689 26,591 8,156 1,060 4,233 45,610  1,953	Total (19)  660  1,313 99 101 173 7,100 2,110 147 820 11,863	7axable (20) 37 120 25 96 649 44 92 1,026	Nontaxable (21) 623 1,193 99 76 77 6,451 2,066 147 728 10,837	(22)  32,554  201,614  9,656 16,168 8,595 433,259 169,272 26,088 90,868	(23) 8,316 86,460 4,369 13,906 4,659 263,897 83,115 9,408 44,483	(24) 24,238 115,154 5,287 2,262 3,936 169,362 86,157 16,680 46,385
Number of returns.  lifts by types of property: Real estate	Total (13)  1,326  784 116 20 164 3,496 2,569 367 1,047 8,563  1,304 3,231	Taxable (14) 32 45 20 12 283 124 77 10 571	Unms pouse not 11e  Nontaxable  (15)  1,294  739  96  8  164 3,213 2,445 290 1,037 7,992  1,273 3,165  21	Total (16) 2,088 5,187 593 238 784 28,780 9,035 1,554 5,051 51,222 2,057 21,973	rns of husb sbands' ret Taxable (17) 111 1,100 20 17 95 2,189 879 494 818 5,612	All other irns Nontaxable (18) 1,977 4,087 573 221 689 26,591 8,156 1,060 4,233 45,610	Total (19)  660  1,313 99 101 173 7,100 2,110 147 820 11,863	Taxable (20)  37  120  - 25 96 649 44 - 92 1,026	Nontaxable (21) 623 1,193 99 76 6,451 2,066 147 728 10,837	(22)  32,554  201,614  9,656 16,168 8,595 433,259 169,272 26,088 90,868	(23)  8,316  86,460 4,369 13,906 4,659 263,897 83,115 9,408 44,483 510,297	(24) 24,238 115,154 5,287 2,262
Number of returns.  With by types of property: Real estate	784 116 20 164 2,569 367 1,047 8,563	Taxable  (14)  32  45 20 12 -283 124 77 10 571  31 66 1 3 508 111	Unms pouse not 11e  Nontaxable  (15)  1,294  739  96  8  164  3,213  2,445  290  1,037  7,992  1,273  3,165  4,873  3,594  1,279	Total (16) 2,088 5,187 593 238 784 28,780 9,035 1,554 5,051 51,222 2,057 21,973 31 988 30,237 19,431 10,806	rns of husb sbands' ret Taxable (17) 111 1,100 20 17 95 2,189 879 494 818 5,612 104 1,898 7 530 4,244 1,192 3,052	All other  All other  Nontaxable (18)  1,977  4,087 573 221 8,99 26,591 8,156 60 4,233 45,610  1,953 20,075 24 458 25,993 18,239 7,754	Total (19)  660  1,313 99 101 173 7,100 2,110 47 820 11,863  502 5,297 158 3,370 9,936 5,743 4,193	Taxable (20)  37  120 - 25 96 649 44 - 92 1,026  18 361 19 972 1,637 385 1,252	Nontaxable (21) 623 1,193 99 76 6,451 2,066 147 728 10,837 484 4,936 139 2,398 8,299 5,358 2,941	70tal (22) 32,554 4,656 16,168 8,595 26,088 90,868 955,520	7axable (23) 8,316 86,460 4,369 13,906 4,659 263,897 83,115 9,408 44,483 510,297	(24) 24,238 115,154 5,287 2,262 3,936 169,362 86,157 16,680 46,385 445,223 119,433 325,790
Number of returns.  Mifts by types of property: Real estate	784 116 20 164 3,496 2,569 3,496 1,047 8,563  1,304 3,231 22 49 5,381 3,705 1,676	Taxable  (14)  32  45 20 12283 124 77 10 571  31 66 11 397	Unms pouse not 11e  Nontaxable  (15)  1,294  739  96  8 164  3,213  2,445  290  1,037  7,992  1,273  3,165  21  46  4,873  3,594  1,279	Total (16) 2,088 5,187 593 238 784 28,780 9,035 1,554 5,051 51,222 2,057 21,973 31 988 30,237 19,431 10,806	Taxable  (17)  111  1,100 20 17 95 2,189 879 494 418 5,612	All other  Irns  Nontaxable (18)  1,977  4,087 573 221 689 26,591 8,156 1,060 4,233 45,610  1,953 20,075 24 458 25,993 18,239 7,754	Total (19) 660 1,313 99 101 173 7,100 2,110 147 820 11,863 502 5,297 158 3,370 9,936 5,743 4,193	120 120 120 120 125 96 649 44 4- 92 1,026 18 361 19 972 1,637 385 1,252	Nontaxable (21) 623 1,193 99 76 77 6,451 2,066 147 728 10,837 484 4,936 139 2,398 8,299 5,358 2,941	Total (22) 32,554 201,614 9,656 16,168 8,595 433,259 169,272 26,088 90,868 955,520	(23) 8,316 86,460 4,369 13,906 4,659 263,897 83,115 9,408 44,483 510,297 510,297 68,107 442,190	(24)  24,238  115,154  5,287 2,262 3,936 169,362 86,157 16,680 46,385  445,223  119,433 325,790  2,108 68,334
Number of returns.  lifts by types of property: Real estate	Total (13)  1,326  784 116 20 164 3,496 2,569 367 1,047 8,563  1,304 3,231 22 49 5,381 3,705 1,676	Taxable  (14)  32  45 20 12 283 124 77 10 571  31 66 1 3 508 111 397	Unms pouse not 11e  Nontaxable  (15)  1,294  739  96  84  3,213  2,445  290  1,037  7,992  1,273  3,165  21  46  4,873  3,594  1,279  22  290  98  442	Total (16) 2,088 5,187 593 238 784 28,780 9,035 5,051 51,222 2,057 21,973 31 988 30,237 19,431 10,806	rns of husb sbands' ret Taxable (17) 111 1,100 20 17 95 2,189 879 494 818 5,612 104 1,898 7 530 4,244 1,192 3,052	All other  Irns  Nontaxable (18)  1,977  4,087 573 221 689 26,591 8,156 1,060 4,233 45,610  1,953 20,075 24 458 25,993 18,239 7,754	Total (19)  660  1,313 99 101 173 7,100 2,110 147 820 11,863  502 5,297 158 3,370 9,936 5,743 4,193	Taxable (20)  37  120 -5 -96 649 44 -92 1,026  18 361 19 972 1,637 385 1,252	Nontaxable (21) 623 1,193 99 76 77 6,451 2,066 147 728 10,837  484 4,936 139 2,398 8,299 5,358 2,941 25 871- 30 187	Total (22) 32,554 201,614 9,656 16,168 8,595 433,259 169,272 26,088 90,868 955,520	(23)  8,316  86,460 4,369 13,906 4,659 263,897 83,115 9,408 44,483 510,297	(24) 24,238 115,154 5,267 2,262 3,936 169,362 86,157 16,680 46,385 445,223 119,433 325,790 2,108 68,334 6,242 47,837
Number of returns.  Wifts by types of property: Real estate	Total (13)  1,326  784 116 20 164 3,496 2,569 367 1,047 8,563  1,304 3,231 22 49 5,381 3,705 1,676  244 391 108 514 107 564	Taxable  (14)  32  45 20 12283 124 77 10 571  31 66 11 397  20 101 107 72 7 17	Unuse pouse not 11e  Nontaxable  (15)  1,294  739  96  814  3,213  2,445  290  1,037  7,992  1,273  3,165  21  46  4,873  3,594  1,279  22  290  98  442  100  547	Total (16) 2,088 5,187 593 238 784 28,780 9,035 1,554 5,051 51,222 2,057 21,973 31 988 30,237 19,431 10,806	Texable  (17)  111  1,100 20 17 95 2,189 494 818 5,612  104 1,898 73 306 4,244 1,192 3,052	All other  Irns  Nontaxable (18)  1,977  4,087 573 221 689 26,591 8,156 1,060 4,233 45,610  1,953 20,075  24 458 25,993 18,239 7,754  95 3,398 3 252 1,016 357 3,340	Total (19)  660  1,313 99 101 173 7,100 2,110 147 820 11,863  502 5,297 158 3,370 9,936 5,743 4,193  39 913 32 244 225 2,422	Taxable (20)  37  120 25 96 649 44 92 1,026  18 361 19 972 1,637 385 1,252  4 42 2 57 21 539	Nontaxable (21) 623 1,193 99 76 777 6,451 2,066 147 728 10,837 484 4,936 139 2,398 8,299 5,358 2,941 35 871 30 187 204 1,883	70tal (22) 32,554 201,614 9,656 16,168 8,595 433,259 169,272 26,088 90,868 955,520	(23)  8,316  86,460 4,369 13,906 4,659 263,897 83,115 9,408 44,483 510,297  510,297 68,107 442,190  550 62,579 727 16,270 3,649 79,630	(24) 24,238 115,154 5,287 2,262 3,936 169,362 46,385 445,223 119,433 325,790 2,108 68,334 6,242 47,837 19,550 209,619
Number of returns.  lifts by types of property: Real estate	Total (13)  1,326  784 116 20 164 3,496 2,569 3,67 1,047 8,563  1,304 3,231 22 49 5,381 3,705 1,676	Taxable  (14)  32  45 20 12 -283 124 77 70 31 66 11 397  508 1111 397  2 101 10 72 7	Unms pouse not 11e  Nontaxable  (15)  1,294  739  96  8  164  3,213  2,445  290  1,037  7,992  1,273  3,165  21  46  4,873  3,594  1,279  22  290  98  442  100	Total (16) 2,088 5,187 593 238 784 28,780 9,035 1,554 5,051 51,222 2,057 21,973 31 988 30,237 19,431 10,806	rns of husb sbands' ret Taxable (17) 111 1,100 20 17 95 2,189 879 494 818 5,612 104 1,898 7 530 4,244 1,192 3,052	All other  All other  Irns  Nontaxable (18)  1,977  4,087 573 221 689 26,991 8,156 689 26,991 8,156 20,075  24 458 25,993 18,239 7,754  95 3,398 352 1,016 357	Total (19)  660  1,313 99 101 173 7,100 2,110 2,110 820 11,863  502 5,297 158 3,370 9,936 5,743 4,193  39 913 32 244 225	Taxable (20)  37  120 - 25 96 649 44 - 92 1,026  18 361 19 972 1,637 385 1,252  4 42 2 57 21	Nontaxable (21) 623 1,193 99 76 6,451 2,066 147 728 10,837 484 4,936 139 2,398 8,299 5,358 2,941 25 871- 30 187 204	70tal (22) 32,554 4,656 16,168 8,595 433,259 169,272 26,088 90,868 955,520	7axable (23) 8,316 86,460 4,369 13,906 4,659 263,897 83,115 9,408 44,483 510,297	(24) 24,238 115,154 5,287 2,262 3,936 169,362 86,157 16,680 46,385 445,223 119,433 325,790 2,108 68,334 6,242 47,837 19,550
Number of returns.  Mifts by types of property: Real estate	Total (13)  1,326  784 116 20 164 3,496 2,569 367 1,047 8,563  1,304 3,231 22 49 5,381 3,705 1,676  244 391 108 514 107 564 1,469	Taxable  (14)  32  45 20 12 283 124 77 10 571  31 66 11 397  201 101 107 72 17 190  207 839	Unuse pouse not 11e  Nontaxable  (15)  1,294  739  96  8 164  3,213  2,445  290  1,037  7,992  1,273  3,165  21  46  4,873  3,594  1,279  22  290  98  442  100  547  1,279	Total (16) 2,088 5,187 593 238 784 28,780 9,035 1,554 5,051 51,222 2,057 21,9773 31 988 30,237 19,431 10,806 103 3,704 293 1,605 4,138 9,447	Texable  (17)  111  1,100 20 17 95 2,189 87 494 41,898 77 530 4,244 1,192 3,052  8 8 306 41 589 48 798 1,693	All other  Irns  Nontaxable (18)  1,977  4,087 573 221 689 26,591 8,156 1,060 4,233 45,610  1,953 20,075  24 458 25,993 18,239 7,754  95 3,398 3 252 1,016 357 3,340 7,754	Total (19) 660 1,313 99 101 173 7,100 2,110 2,110 2,120 11,863 502 5,297 158 3,370 9,936 5,743 4,193 32 244 225 2,422 3,579	Taxable (20) 37 120 25 96 649 44 92 1,026  18 361 19 972 1,637 385 1,252  4 42 2 57 21 539 638 614 949	Nontaxable (21) 623 1,193 99 76 777 6,451 2,066 147 728 10,837 484 4,936 139 2,398 8,299 5,358 2,941 35 871 30 187 204 1,883 2,941	70tal (22) 32,554 201,614 9,656 16,168 8,595 433,259 169,272 26,088 90,868 955,520	(23)  8,316  86,460 4,369 13,906 4,659 263,897 83,115 9,408 44,483 510,297  510,297 68,107 442,190  727 16,270 1,649 79,630 158,479	(24)  24,238  115,154 5,287 2,262 3,936 169,362 46,385 445,223  119,433 325,790  2,108 68,334 6,242 47,837 19,550 209,619 325,790
Number of returns.  Mifts by types of property: Real estate	Total (13)  1,326  784 116 20 164 3,496 2,569 367 1,047 8,563  1,304 3,231  22 49 5,381 3,705 1,676  24 391 108 514 107 564 1,469	Taxable  (14)  32  45 20 12 -283 124 77 10 571  31 66 1 3 508 111 397  2 101 10 72 7 17 190	Unms pouse not 11e  Nontaxable  (15)  1,294  739  96  8 164  3,213 2,445 290 1,037 7,992  1,273 3,165  21 46 4,873 3,594 1,279  22 290  98 442 100 547 1,279	Total (16) 2,088 5,187 593 238 784 28,780 9,035 1,554 5,051 51,222 2,057 21,973 31 988 30,237 19,431 10,806 103 3,704 293 1,605 4,138 9,447	rns of husb sbands' ret Taxable (17) 111 1,100 20 17 95 2,189 879 494 818 5,612 104 1,898 7 530 4,244 1,192 3,052 8 306 41 589 48 798 1,693 1,359	All other  All other  Nontaxable (18)  1,977  4,087 573 221 689 26,591 8,156 67,106 4,233 45,610  1,953 20,075 24 458 25,993 18,239 7,754  95 3,398 352 1,016 357 3,340 7,754	Total (19)  660  1,313 99 101 173 7,100 2,110 2,110 650 147 820 11,863  502 5,297 158 3,370 9,936 5,743 4,193 39 913 32 244 225 2,422 3,579	Taxable (20)  37  120 -5 -96 649 44 -92 1,026  18 361 19 972 1,637 385 1,252  442 257 21 539 638	Nontaxable (21) 623 1,193 99 76 777 6,451 2,066 147 728 10,837 484 4,936 139 2,398 8,299 5,358 2,941 35 871 30 187 204 1,883 2,941	70tal (22) 32,554 201,614 9,656 16,168 8,595 433,259 169,272 26,088 90,868 955,520	7axable (23) 8,316 86,460 4,369 13,906 4,659 263,897 83,115 9,408 44,483 510,297	(24) 24,238 115,154 5,287 2,262 3,936 169,362 86,157 16,680 46,385 445,223 119,433 325,790 2,108 68,334 6,242 47,837 19,550 209,619 325,790

## GIFT TAX RETURNS FILED DURING 1959

Table 6.-NUMBER OF RETURNS, TOTAL GIFTS, TOTAL DEDUCTIONS, TAXABLE GIFTS, AND GIFT TAX, BY STATES AND TERRITORIES

[Taxable and nontaxable returns]

_			(Texa	rote and not	taxable rei	airna j							
		Numb	er of retur	ns .	Total	Total		Caxable gift	:8		Gift tax		T
	States and territories	Total	Taxable	Nontaxable	gifts (Thousand	deductions (Thousand	Current year (Thousand	Prior years (Thousand	Aggregate	Current year (Thousand	Prior years (Thousand	Aggregate	
		(2)	(+)		dollars)	dollars)	dollars)	dollars)	dollars)	doilars)	dollars)	dollars)	]
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) .	(9)	(10)	(11)	
1 2 3 4 5	Alabama Alaeka Arizona Arizona Arknnsas California	874 20 417 552 6,711	145 2 128 112 1,615	729 18 289 440 5,096	14,783 308 10,451 11,554 150,856	6,114 231 4,701 5,355 66,676	3,076 1 2,446 2,483 40,033	88	13,690 89 7,856 13,260 166,217	524 ( <sup>1</sup> ) 340 477 7,031	1,958 13 1,061 2,569 26,192	2,482 13 1,401 3,046 33,223	3 4
6 7 8 9 10	Colorado Comecticut Delavare Florida Georgia	1,153 1,858 343 2,638 1,295	218 405 88 569 259	935 1,453 255 2,069 1,036	21,760 52,711 19,729 63,704 24,872	10,489 21,323 9,298 30,418 9,738	3,941 16,889 6,814 14,123 6,233	18,156 79,484 130,270 52,231 15,493	22,097 96,373 137,084 66,354 21,726	579 4,354 2,383 2,682 1,090	4,351 19,342 47,195 12,151 2,729	4,930 23,696 49,578 14,833 3,819	8 9
11 12 13 14 15	Hawaii Idaho Illinois Indiana Iowa	196 259 5,015 1,615 1,397	44 38 988 283 194	152 221 4,027 1,332 1,203	5,687 5,031 132,084 35,604 27,204	2,417 2,562 55,001 15,274 15,485	1,807 735 39,951 9,380 2,786	6,272 650 116,302 22,975 12,161	8,079 1,385 156,253 32,355 14,947	328 80 9,461 2,184 323	1,372 82 26,594 4,971 2,368	1,700 162 36,055 7,155 2,691	12 13 14
16 17 18 19 20	Kansas. Kentucky. Louisiana Maine Maryland <sup>2</sup>	1,511 819 732 321 1,859	241 149 204 54 401	1,270 670 528 267 1,458	28,796 14,227 16,163 6,680 41,849	12,194 5,755 6,310 2,741 18,103	5,678 2,953 4,140 1,561 11,092	10,563 11,024 20,900 5,574 49,492	16,241 13,977 25,040 7,135 60,584	929 543 842 295 2,386	1,778 2,130 4,959 1,022 12,600	2,707 2,673 5,801 1,317 14,986	17 18 19
21 22 23 24 25	Massachusetts	2,953 2,779 1,299 346 1,859	490 533 240 57 360	2,463 2,246 1,059 289 1,499	64,298 80,060 28,749 6,631 42,862	22,565 34,202 12,575 2,780 17,234	19,516 24,035 5,701 1,398 11,979	82,134 109,459 38,506 2,601 33,241	101,650 133,494 44,207 3,999 45,220	4,534 5,878 1,143 243 2,453	18,502 30,205 8,546 425 7,481	23,036 36,083 9,689 668 9,934	22 23 24
26 27 28 29 30	Montana .  Nebraaka .  Nevada .  Nevada .  Nev Hampshire .  New Jersey .	572 1,040 119 287 2,714	76 168 30 50 430	496 872 89 237 2,284	12,184 19,550 2,604 5,684 55,820	5,809 10,365 1,360 2,608 24,950	1,761 2,359 481 1,070 12,496	747 4,499 2,338 3,744 54,723	2,508 6,858 2,819 4,814 67,219	263 257 68 139 2,484	68 737 512 704 14,294	331 994 580 843 16,778	27 28 29
31 32 33 34 35	New Mexico. New York North Carolina North Dakota. Ohio	292 10,738 1,547 208 4,025	79 2,203 246 38 813	213 8,535 1,301 170 3,212	7,311 303,716 26,320 4,205 94,864	2,827 145,349 10,109 1,886 43,494	2,337 80,625 4,483 445 19,814	3,564 827,756 25,033 466 102,577	5,901 908,381 29,516 911 122,391	430 20,111 777 37 3,493	608 307,521 5,205 46 24,188	1,038 327,632 5,982 83 27,681	
36 37 38 39 40	Oklahoma Oregon Pennsylvania Rhode Island South Carolina	1,128 784 4,277 391 532	222 135 892 82 106	906 649 3,385 309 426	26,303 14,563 135,126 7,807 11,282	12,845 5,849 63,004 2,987 4,584	5,561 3,250 38,861 1,760 3,005	15,173 11,203 210,049 15,969 7,168	20,734 14,453 248,910 17,729 10,173	1,018 556 11,797 266 599	2,914 2,095 67,415 3,574 1,286	3,932 2,651 79,212 3,840 1,885	36 37 38 39 40
41 42 43 44 45	South Dakota. Tennessee Texas. Utah. Vermont:	235 836 3,839 352 173	26 162 1,195 44 32	209 674 2,644 308 141	4,057 17,911 98,516 7,530 4,867	2,057 6,675 40,590 2,544 2,122	330 5,354 29,836 760 1,601	311 9,476 87,521 1,877 2,539	641 . 14,830 117,357 2,637 4,140	36 1,040 5,536 90 337	40 1,700 18,321 295 448	76 2,740 23,857 385 785	41 42 43 44 45
46 47 48 49 50 51	Virginia Vashington Washington West Virginia Visconsin Wisconsin Wyoming Other areas <sup>3</sup>	1,266 837 417 1,984 279 227	214 195 75 358 64 41	1,052 642 342 1,626 215 186	31,150 19,985 7,605 31,539 6,103 6,807	15,780 7,901 3,604 11,723 2,500 3,093	6,044 5,644 1,313 6,861 1,287 2,200	28,811 14,250 2,925 39,288 2,659 2,753	34,855 19,894 4,238 46,149 3,946 4,953	1,164 991 217 1,334 183 533	9,046 2,958 500 8,179 487 529	10,210 3,949 717 9,513 670 1,062	46 47 48 49 50 51
52	United States4	77,920	15,793	62,127	1,870,062	826,156	478,289	2,447,980	2,926,269	104,838	714,266	819,104	

See text for "Explanation of Classifications and Terms."

Less than \$500.

Includes District of Columbia.

Returns of donors residing in Puerto Rico, Panama Canal Zone, or Virgin Islands, and donors abroad.

Includes Territories of Alaska and Hawaii and other areas listed in footnote 3.

## SYNOPSIS OF GIFT TAX LAW

Table I.—REQUIREMENT FOR FILING RETURN, EXCLUSIONS, AND SPECIFIC EXEMPTION UNDER GIFT TAX LAW 1944-19581

Federal gift tax law (date of enactment)	Calendar year	Return required if total gifts during year to any one donee exceed <sup>2</sup>	Annual exclusion for each donee <sup>3</sup>	Specific exemption <sup>4</sup>
		Dollars	Dollars	Dollars
iternal Revenue Code of 1939 amended by—				
Revenue Act of 1942 (Oct. 21, 1942)	1944–1958	3,000	3,000	30,000

<sup>&</sup>lt;sup>1</sup>For calendar years prior to 1944, see Statistics of Income for 1950, rt I, page 341.

<sup>2</sup>A gift tax return is required whether the property was transferred 1 trust or otherwise, whether the gift was direct or indirect or of 1 ture interest in property, or whether the gift was real, personal, ungible, or intangible. A return is also required for transfers of roperty sold for less than a fair consideration.

Citizens and residents of the United States must include value of fts or property wherever situated; nonresident aliens include only coperty situated in the United States.

A return is not required for gifts to any one donee totaling \$3,000

or less, except for gifts of future interests in property which must be reported regardless of value.

<sup>3</sup>An annual exclusion is allowed for each donee, except in the case of future interests in property. If husband and wife consent to divide between them gifts made to third parties (after Apr. 2, 1948), each spouse is allowed an exclusion against his half of the gifts to any one donee.

<sup>4</sup>The specific exemption, allowed citizens and residents, may be taken in a single year or over a period of years at the option of the donor. A nonresident alien is not allowed this exemption.

Table II. -TAX AND TAX RATES UNDER GIFT TAX LAW, 1944-19581

Taxabl	e gifts <sup>2</sup>	Tax on taxable gif amount computed at	
Equaling— b	Not exceeding—	Tax on amount in column 1	Rate of tax on excess over amount in column 1
(1)	(2)	(3)	(4)
Dollars	Dollars	Doilars	Percent
5,000 10,000 20,000 30,000 40,000 50,000 100,000 250,000 750,000 1,250,000 1,250,000 2,500,000 2,500,000 3,000,000 3,000,000 4,000,000 5,000,000 6,000,000		112.50 375.00 1,200.00 2,250.00 3,600.00 7,125.00 15,525.00 49,275.00 109,275.00 174,900.00 244,275.00 317,400.00 396,150.00 564,900.00 748,650.00 1,378,650.00 1,378,650.00 1,381,150.00 2,353,650.00	2 1/4 5 1/4 8 1/4 10 1/2 13 1/2 16 1/2 18 3/4 21 22 1/2 24 26 1/4 27 3/4 29 1/4 31 1/2 33 3/4 36 3/4 47 1/4 47 1/4 50 1/4 52 1/2
7,000,000	. 8,000,000 10,000,000	2,878,650.00 3,426,150.00 4,566,150.00	54 3/4 57 57 3/4

<sup>&</sup>lt;sup>1</sup>For gift tax rates prior to 1944, see Statistics of Income for 1950, Part I, page 342.

Taxable gifts equals total gifts less the sum of exclusions allowed for

each donee and the deductions for charitable gifts, marital deduction, and specific exemption.

specific exemption.

Gift tax liability for the current year is the excess of (1) a tax on the total taxable gifts made in the current year and in prior years, over (2) a tax on total taxable gifts made in prior years. Prior years refers to the years subsequent to June 6, 1932.

Estate Tax Returns

## **ESTATE TAX RETURNS**

## CONTENTS

	Page
Estate tax returns filed during 1959	5.
Estate tax summary	51
Number of returns, estates, and tax	5
Deductions and specific exemption	52
Estate tax provisions of the 1954 Code	52
Citizens and resident aliens	52
Nonresident aliens	52
Sources of data	53
Explanation of classifications and terms	53
Classification of estate tax returns	53
Types of property comprising gross estate	54
Deductions and specific exemption	55
Measures of decedent's property	55
Tax items	56
Information items	56
Tables for estate tax returns filed during 1959:	)(
1. Gross estate, deductions, specific exemption, taxable es-	
tate, and tax, by tax status	57
2. Taxable estates—gross estate, deductions, specific exemp-	) (
tion, taxable estate, and tax, by net estate classes	58
	20
3. Taxable estates—gross estate, deductions, specific exemp-	50
tion, taxable estate, and tax, by gross estate classes.	59
4. Nontaxable estates—gross estate, deductions, and speci-	<b>~</b>
fic exemption, by gross estate classes	60
5. Taxable estates, number of returns, by gross and net es-	<b>~</b> 3
tate classes	61
6. Number of returns and net estate, by net estate classes,	(1)
marital status, age, and sex of decedent	62
7. Number of returns and gross estate, by gross estate clas-	<b>60</b>
ses and by age and sex of decedent	. 69
8. Number of returns and gross estate by method of valuation,	~7
and by net estate classes	71
9. Number of returns, and selected data for taxable returns,	~~
by States and Territories	72
10. Taxable estates-number of returns, and selected data for	
returns with and without State credit, by net estate	
classes, and by States and Territories	73
Historical table, estate tax returns:	
11. Number of returns, gross estate by types of property, and	
selected deductions, taxable estate, and tax, 1950-59	82
Synopsis of estate tax law:	
I. Requirement for filing return, specific exemption, and	
tax credits for estates of citizens and aliens who died	
after October 22, 1942	83
II. Tax and tax rates under 1954 Code for estates of citizens	
and aliens	83
Facsimiles of estate tax returns:	
Form 706, Estate tax return (selected pages)	105
Form 706NA, Nonresident alien estate tax return (selected	
pages)	108
Alphabetical index	111

## ESTATE TAX RETURNS FILED DURING 1959

This report provides summary statistics for estate tax returns filed during 1959. There were 56,977 of these returns, of which 55,685 were for estates of United States citizens and resident aliens and 1,292 were for estates of nonresident aliens having all or part of their estates within the United States or its Territories.

The provisions of the internal revenue laws under which these estate tax returns were filed were substantially the same as those originally set forth in the Internal Revenue Code of 1954. However, there were two changes in the tax law resulting from the "Technical Amendments Act of 1958" which imposed a tax on estates of certain citizen residents of United States possessions and redefined the credit for death taxes paid to these possessions. These changes are noted in the text description.

### ESTATE TAX SUMMARY

### Number of Returns, Estates, and Tax

The number of estate tax returns filed, and the amounts of gross estate, taxable estate, and net estate tax reported on these returns reached new highs in 1959. In table A below, 1959 data are compared with those for 1957, the most recent year for which estate tax data are available.

Table A.—NUMBER OF RETURNS, GROSS ESTATE, TAXABLE ESTATE, STATE DEATH TAX
CREDIT, AND TAX: 1959 AND 1957

Items		s filed ing—	Increas or decre 1959 ove	ase (-)
	1959	1957	Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of returns, total	56,977	47,381	+9,596	+20.3
Citizens and resident aliens	55,685	46,473	+9,212	+19.8
Nonresident aliens	1,292	908	+384	+42.3
Taxable returns, total number	39,473	32,827	+6,646	+20.2
	38,515	32,131	+6,384	+19.9
	958	696	+262	+37.6
Nontaxable returns, total number	17,504	14,554	+2,950	+20.3
	17,170	14,342	+2,828	+19.7
	334	212	+122	+57.5
	(Mi	llion dollars	) _	1
Gross estate, total	11,679.7	10,322.6	+1,357.3	+13.1
	11,648.0	10,293.7	+1,354.3	+13.2
	31.7	28.9	+2.8	+9.6
Taxable estate, total	4,672.4	4,363.1	. +309.3	+7.]
	4,651.0	4,342.1	+308.9	+7.]
	21.4	21.0	+.4	+2.]
Gross estate tax, total Citizens and resident aliens Nonresident aliens	(1) 1,346.3 (1)	(1) 1,353.3 (1)	(1) -7.0 (1)	(1) (1)
Credit for State death taxes, total	(1)	(1)	(1)	(1)
	131.5	146.8	-15.3	-10.4
	(1)	(1)	(1)	(1)
Other credits, total	. (1) 29.2 (1)	(1) 29.8 (1)	(1) 6	(1) -2.0 (1)
Net tax liability, total	1,189.3	1,181.3	+8.0	+. 7
	1,185.6	1,176.7	+8.9	+. 8
	3.7	4.6	9	-20. J

1Not available.

The 55,685 estate tax returns filed during 1959 for citizens and resident aliens exceeded by 9 thousand or 19.8 percent, the number filed during 1957. Of the total number of returns, 38,515 were taxable and 17,170 were nontaxable.

Gross estate totaling \$11,648 million was reported on returns for estates of citizens and resident aliens. This represented an increase of 13.2 percent over 1957. Taxable estate increased by 7.1 percent to \$4,651 million. The rise in taxable estate on these returns resulted in a record tax of \$1,186 million, an increase of nearly one percent over the \$1,177 million reported in 1957.

Among the credits permitted against gross tax liability, the credit for State death taxes declined by more than 10 percent to \$131.5 million. The decline reported for the credit, which by law increases progressively based on size of taxable estate, was largely attributable to a sharp decline in taxable estates reported on returns with gross estate \$5 million or more. The decline in taxable estate for these returns, amounting to \$154 million, was accompanied by a decline of nearly \$21 million in the State death tax credit. On the other hand, returns of smaller estates, those with gross estate under \$5 million, indicated an increase in taxable estate amounting to more than \$463 million. This increase in taxable estate was able to produce an increase in the State death tax credit of only \$5.4 million. The overall effect was thus a \$309 million net increase in taxable estate, but a \$15 million net decrease in the credit for State death taxes.

There were 1,292 returns for estates of nonresident aliens filed during 1959. Gross estate located in the United States for these returns was valued at \$31.7 million. Taxable estate on the 958 taxable returns totaled \$21.4 million, yielding a tax of \$3.7 million. Credits for State death taxes, gift taxes, and taxes on prior transfers for nonresident aliens are not presented in this report.

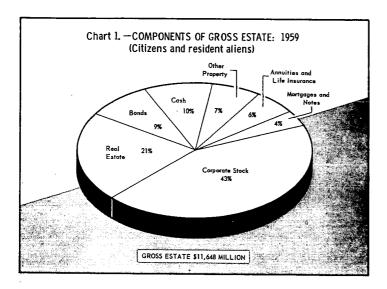
Table B.—NUMBER OF RETURNS FOR CITIZENS AND RESIDENT ALIENS FILED DURING 1959 AND 1967

Gross estate classes	Returns duri	filed ng-		se (+) ease (-) er 1957
	1959	1957	Number.	Percent
9	(1)	(2)	(3)	(4)
Under \$100,000	22,285	18,610	+3,675	+19.7
\$100,000 under \$500,000	30,017	24,762	+5,255	+21.2
\$500,000 under \$1,000,000	2,242	1,966	+276	+14.0
\$1,000,000 under \$5,000,000	1,056	1,015	+41	+4.0
\$5,000,000 and over	85	97	-12	-12.4
Total	<sup>1</sup> 55,685	<sup>2</sup> 46,450	+9,235	+19.9

<sup>1</sup>Includes returns filed under the 1954 Code and any prior revenue acts.

<sup>2</sup>Excludes 23 returns for estates which were administered under the 1942 and prior revenue acts.

The previously mentioned decline in taxable estate reported on returns of citizens and residents with gross estate \$5 million or more was partly attributable to the fact that there were fewer returns filed in this category in 1959 than in 1957. However, there was an increase in the number of returns filed for gross estates under \$5 million which accounted for the sharp increase in the number of returns filed during the year. These facts are summarized in table B.

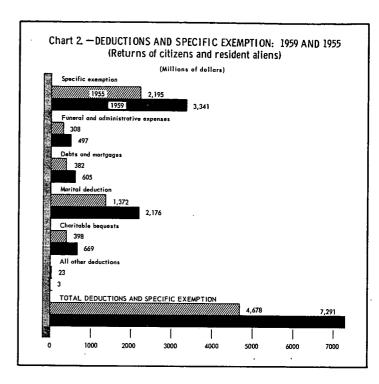


The components comprising total gross estate reported on estate tax returns of citizens and resident aliens are shown in Chart 1. Stocks again constituted the largest item in the gross estates of decedents. Corporate stock of nearly \$5 billion represented 42.8 percent of total gross estate. Bonds were valued at \$1.0 billion, or nearly 9 percent. Together, these two types of securities accounted for 51.5 percent of the total. The second largest item in the composition of gross estate was real estate which was valued at \$2.5 billion, or 21.5 percent of the total. Cash comprised only 10 percent, while the combined amount comprising insurance, annuities, mortgages, and notes accounted for 9.6 percent. Components of gross estate for returns of nonresident aliens are not included in this report.

## Deductions and Speci-fic Exemption

Total deductions excluding the specific exemption amounted to more than \$3.9 billion on returns for the estates of citizens and resident aliens. This represented an increase of 59 percent over the \$2.5 billion reported on returns filed during 1955, the most recent year for which detailed statistics on deductions are available. Less than one percent of the total deductions were disallowed because they did not meet the requirements for a deduction. The specific exemption also increased, from \$2.2 billion in 1955 to \$3.3 billion in 1959, an increase of over 52 percent.

Chart 2 summarizes deductions and the specific exemption for the two years. The sum of the deductions and the specific exemption is also presented.



### ESTATE TAX PROVISIONS OF THE 1954 CODE

### Citizens and Resident Aliens

Under the 1954 code, a return was required for the estate of each citizen or resident of the United States if the estate at time of death was valued at more than \$60,000. In general the return had to be filed within 15 months after the decedent's death.

The value of the entire estate had to be reported on the return, and this gross estate was valued either as of the date of death or one year later. If the estate used the alternative date of one year after death, property distributed, sold, exchanged, or otherwise disposed of within the year, was valued as of the moment it left the estate. The alternative valuation date was used only in computing the tax and did not affect the minimum value of gross estate for which a return was required.

In computing the taxable estate under the 1954 Code, the gross estate of a citizen or resident alien was reduced by the specific exemption of \$60,000. Also deductible were funeral and administrative costs; unpaid personal debts and pledges to charity; unpaid mortgages; losses incurred during settlement of estates arising from theft, or from fire, storm, shipwreck, or other casualty, which were not compensated for by insurance and not claimed as a deduction on an income tax return; transfers of property for public, charitable, or religious use; and transfers of property interests to a surviving spouse. Further, the 1954 Code provided that expenses of administering property subject to claims in excess of the value of such property be allowed if actually paid before the date prescribed for filing the return. Expenses incurred in connection with property subject to estate tax, although not subject to claims, were deductible if paid within the period for assessment of estate tax.

In addition to the Federal estate tax levied upon the transfer of property upon the death of a decedent, returns for estate or inheritance taxes had to be filed in most States. The definition of gross estate for Federal estate tax purposes varied from the definition of gross estate for local probate purposes according to State.

The amount of estate tax was computed from a tax table. The table provided a straight 3 percent tax on the taxable estates valued at less than \$5,000. For taxable estates valued at \$5,000 or more, the tax rates increased to a maximum of 77 percent on amounts over \$10,000,000.

The four credits allowed for an estate of a citizen or resident alien against its tax represented State death taxes, foreign death taxes, gift taxes paid on property included in the estate, and estate taxes paid on property received from another estate. The State death tax credit table on the return was a series of graduated percentages by taxable estate-size classes. Prior to the 1954 Code, credit for State death taxes could not exceed 80 percent of the gross basic tax.

### Nonresident Aliens

Under the Code, a return was required for the estate of every nonresident not a citizen of the United States, if the part of his gross estate situated in the United States was valued at \$2,000 or more at date of death. The entire gross estate was included on the return, but only the property in the United States was taxed. The provisions of death duty conventions in effect with various foreign countries determined the property to be included in the gross estate. As a general rule, estates of nonresident aliens were allowed a specific exemption of \$2,000. Deductions for charitable contributions were limited to donations to be used in the United States, or to corporations or associations created and organized in the United States. In computing the net estate tax for the estate of a nonresident alien, only three tax credits were allowed. These were for State death taxes, gift taxes, and taxes on prior transfers. The amount of each of these credits was determined in the same manner as for estates of citizens and residents of the United States. Nonresident aliens were not eligible for the foreign death tax credit.

### SOURCES OF DATA

Statistics contained in this report were based on the total number of estate tax returns filed during 1959, regardless of the year of decedent's death and therefore of the year of property transfer. Form 706 was used for the gross estate of residents or citizens, including certain citizens who resided in United States possessions, if their value exceeded \$60,000. Prior to September 2, 1958, estates of citizens who resided in these possessions were tax-exempt. They became taxable as a result of the Technical Amendments Act of 1958, but only if the decedent's citizenship was acquired independently of his connection with the United States possession. Either Form 706 or Form 706A was used for non-

resident aliens if the value of their gross estates located in the United States exceeded \$2,000.

In 1959, returns timely filed within 15 months of death accounted for nearly 90 percent of the total. These returns represented estates of decedents dying after September 1957. Most of them, however, were for estates of 1958 decedents and therefore of 1958 property transfers.

Most of the returns filed under the 1954 Code and excluded from this report were rejected because they did not meet the statutory requirement for filing, that is, the value of the gross estate was only \$60,000 or less. But it was possible for some bona fide returns with gross estate \$60,000 or less to be filed during 1959, if they were filed under certain previous revenue acts in effect at time of death and thus were subject to the filing requirements specified in these acts. The number of returns filed under previous revenue acts are not presented separately, although such returns are included in each table. A summary of Estate Tax Law since 1942 is contained in this report.

Tentative returns were not included, and amended returns were used only if the original return was excluded. All returns were checked for arithmetic and edited for statistical use but were not subject to an official audit.

#### EXPLANATION OF CLASSIFICATION AND TERMS

## Classification of Estate Tax Returns

Estate returns were classified as estates of citizens and residents of the United States and as estates of nonresident aliens. Both were also classified as taxable and nontaxable returns. The more numerous returns for estates of citizens and residents were further classified by gross estate classes; by net estate before specific exemption classes; by age, sex, and marital status of decedent; by returns with alternate value; by returns with or without State tax credit; and by States and Territories in which the returns were filed.

Citizens and residents, and nonresident aliens.—
The Federal estate tax law applied to two classes of decedents: (1) citizens and aliens residing in the United States and citizens residing abroad, and (2) nonresident aliens owning property located in the United States.

Taxable and nontaxable returns.—This classification was based on the presence or absence of a gross tax before the allowance of the tax credits for State death taxes, Federal gift taxes, taxes on prior transfers, and foreign death taxes.

Net estate before specific exemption classes.— These classes for taxable estate of citizens and resident aliens were based on the sum of taxable estate plus the specific exemption of \$60,000. An additional class was provided for returns filed under certain revenue acts prior to 1942 which called for a specific exemption less than \$60,000.

Gross estate classes.—The value of the entire estate of a citizen or resident alien served as the basis for this classification. The value was either the date of death value or the alternative value, whichever was reported by the executor for estate

tax purposes. This classification is comparable to the gift tax classification, total gifts plus gift tax. The donor of a gift was liable for the gift tax, and the tax was not paid out of total gifts to the donee. However, the executor or administrator of the estate was liable for the estate tax, and the tax was paid out of the gross estate. Therefore, the amount of gross estate is similar to the amount of total gifts plus gift tax in that they both indicate wealth transferred, by the decedent in one case and the donor in the other.

Age of decedent.—Age of the citizen or resident decedent was determined from year of birth and year of death, which were required data in the general information schedule of the return. When these data were not given, the age was unknown.

Marital status of decedent.—The classification by marital status of citizen and resident decedents at date of death as married, unmarried, divorced, and other, was determined from statements in the general information schedule. The "all other" status included separated, widow or widower decedents, and status unspecified.

Sex of decedent.—Classification of estates of men and of women was judged from the given name of the citizen or resident decedent and any other relevant information.

Returns with alternate valuation.—Executors were permitted to elect the alternate valuation method in reporting the decedent's gross estate in lieu of valuation at date of death. This provision was made so that the net estate tax payable could be lessened in cases where the aggregate value of the gross estate had decreased during the year following the decedent's death. Further, once the election was made it had to be applied to all property included in the gross estate at the time of decedent's death.

States and Territories. - Returns of citizens and residents were classified for the 48 States, 2 Territories, District of Columbia, and Other areas. The geographic classification was determined from the 64 internal revenue districts in which returns were filed and from the International Operations Division of the National Office. Returns for resident decedents had to be filed in the district wherein the decedent resided at time of death, while returns of certain nonresident citizens were filed with the International Operations Division. Internal revenue districts, or groups of districts, were identical with State or Territory boundaries except that Alaska was in the Seattle, Washington district and the District of Columbia was in the Baltimore, Maryland district. Although Alaska and the District of Columbia were not separate districts, returns with these addresses were classified apart from other returns in the respective districts. The International Operations Division had charge of all returns with addresses outside the United States, Alaska, and Hawaii. These returns included those from Puerto Rico, Virgin Islands, the Canal Zone, and returns with foreign addresses, all of which were classified as Other areas. Returns of nonresident aliens had to be filed with the International Operations Division.

Returns with State credit.—Returns for citizens and residents that had a tax credit for death taxes

paid to any State, Territory, District of Columbia, or in the case of citizens and residents dying before September 2, 1958, a credit for death taxes paid to a United States possession, were classified so that the amount of the tax credit might be associated with the amount of net estate and gross estate reported on such returns.

### Types of Property Comprising Gross Estate

Real estate included all real property situated in the United States regardless of the schedule in which it was reported on the return, and embraced contracts to buy land, real estate jointly owned, as well as transfers of real estate made during the life of the decedent other than bona fide sales, and real estate with respect to which the decedent possessed a general power of appointment. Accrued rent at date of death was reported with the value of the property.

Bonds were separated into three categories: (1) Federal bonds of all types, whether the interest thereon was taxable, wholly tax-exempt, or partially tax-exempt; (2) State and municipal bonds, including bonds of Alaska, Hawaii, and possessions of the United States as well as city, county, and other political subdivisions; and (3) other bonds such as foreign bonds, mortgage bonds, debenture bonds, convertible notes with coupons, sinking fund notes, and corporate bonds. Any interest accrued on these bonds at time of death was reported with the value of the bond.

Corporate stock included common and preferred shares and debenture stock of domestic and foreign corporations, building and loan or savings and loan shares or certificates, Federal Land Bank stock, and similar holdings in corporate enterprises evidenced by certificates of ownership. Dividends accrued at date of death on such holdings were reported with the value of the stock.

Cash included currency on hand or in safety deposit, bank notes, checks, bank deposits, postal savings accounts, cash in broker's accounts, building and loan accounts, savings and loan accounts, and the like.

Mortgages and notes included promissory notes, loans, mortgages, trust deeds, and contracts to sell land. Accrued interest to date of death was reported with these intangibles.

Taxable insurance was life insurance carried on the life of the decedent. For insurance receivable for the benefit of the estate, the full amount of the proceeds was reported in gross estate. For insurance receivable by beneficiaries other than the estate, proceeds were reported in gross estate if the decedent possessed more than a 5 percent reversionary interest at his death.

Annuities were included in the decedent's gross estate if, under the contract or agreement, they were payable to the decedent. They did not include insurance under policies on the decedent's life.

Other property included the value of any interest in property transferred during decedent's life, and the value of all property included in the gross estate not elsewhere reported, such as judgments, leaseholds, mineral and patent rights, royalties, tax sale certificates, debts due the decedent, interest in an unincorporated business, household

goods and personal effects, farm products and growing crops, livestock, farm machinery, automobiles, shares or interest in copartnerships and trust funds, remainder interest, and pensions. Property previously taxed was included in this item when reported under revenue acts prior to the 1954 Code. Also included were jointly-owned property and property under powers of appointment if they were not allocated to any of the other items constituting gross estate.

### Deductions and Specific Exemption

Total deductions were the sum of all the deductions reported, whether or not each was allowed in its entirety as a deduction from the value of gross estate. They did not include the specific exemption.

Disallowed deductions represented that portion of funeral and administration expenses, debts, liens, claims, and mortgages which could not be deducted from total gross estate because they did not meet the requirements for allowance as a deduction, provided in the particular law under which the estate was administered.

Allowable deductions were the amounts subtracted from the value of gross estate in the computation of the taxable estate upon which the tax was based. They were the excess of the total deductions reported by the executor over the disallowed deductions. Allowable deductions included such items as funeral expenses, administration expenses, claims against the estate, unpaid mortgages, charitable bequests, bequests to the surviving spouse, and losses which occurred during the settlement of the estate.

Funeral and administrative expenses were the combined amounts of funeral expenses of the decedent; commissions paid the executor (generally fixed by decree of the proper court); attorney's fees pertaining to settlement of the estate (but not fees incidental to litigation instituted by the beneficiaries regarding their respective interests); and expenses of administration such as witness fees, cost of probating the will, court costs, legal forms, postage, appraiser's, accountant's, and auctioneer's fees; expenses for collection of assets; surrogate's fees; expenses incurred in preserving and distributing the estate including cost of storing and maintaining the property for a reasonable time prior to distribution to beneficiaries; advertising for heirs, cost of title searches; and brokerage fees for selling property in the estate.

Debts and mortgages included all valid debts of the decedent existing at time of death whether or not then matured. Included were obligations secured by mortgages, notes secured by collateral, promissory notes, debts, claims against the decedent at time of death or other unsecured liens, and bona fide pledges or subscriptions of the decedent for contributions or gifts to such religious, public, or charitable organizations as were permitted under the estate tax regulations.

Net losses during administration were limited to those resulting from fire, storm, shipwreck, or other casualty, or from theft incurred during settlement of the estate, which were not compensated for by insurance or otherwise.

Marital deduction for bequests to surviving spouse were allowed only to estates of individuals who

died on or after January 1, 1948. The deduction was allowed with respect to property interests included in the gross estate which qualified for the deduction and which passed from the decedent to the surviving spouse. The amount of the deduction was limited to the smaller (a) one-half of the value adjusted gross estate, or (b) the value of the qualifying property interests passing to surviving spouse. The deduction was not generally available where the gross estate consisted exclusively of the decedent's interest in property held under community property law. Adjusted gross estate, used for the purpose of the limitation on marital deduction, was the excess of total gross estate over allowable deductions for funeral and administrative expenses, debts, and mortgages, and losses during administration.

Charitable bequests were authorized as a deduction from gross estate if the property was transferred to, or for the use of, either publicly or privately owned institutions operated exclusively for religious organizations, or for charitable, scientific, literary or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals. It included amounts transferred to the United States or any political division therein for public purposes; or to any trustees, fraternal societies, orders, lodges, or any veterans' organizations, if no substantial part of their activities were propaganda or lobbying, or if no part of their net earnings benefited any private member or individual.

Other deductions related to certain items deductible on returns filed under acts prior to the 1954 Code. Included were deductions for property previously taxed, and for support of dependents.

Specific exemption was an amount specified by law which was allowed as a reduction of the gross estate to arrive at the taxable estate. Under the 1954 Code it was \$60,000 for citizens and resident aliens, \$2,000 for nonresident aliens. The specific exemptions allowed under revenue acts prior to the 1954 Code are summarized in an appendix to this report.

### Measures of Decedent's Property

Gross estate was valued as of the date of decedent's death, unless the executor adopted the alternative value under the 1954 Code. It included real estate situated in the United States, tangible and intangible personal property, certain transfers made during the life of the decedent without adequate and full consideration, joint estates with right of survivorship, tenancies by the entirety, property over which the decedent had a power of appointment, dower and curtesy of surviving spouse, life insurance, and the decedent's interest in annuities receivable by a surviving beneficiary. Property held by the decedent and his surviving spouse as community property was included in the gross estate to the extent of the decedent's interest under the applicable law of the State, Territory, or foreign country. The value of property in gross estate was not reduced by mortgages, liens, or other encumbrances, such items being reported as deductions.

Taxable estate was the excess of the gross estate over allowable deductions plus the specific exemption. The tax rates were applied to the taxable estate in computing the gross estate tax.

#### Tax Items

Gross estate tax was the tax computed on the taxable estate and was the tax payable unless there were credits for other taxes paid, in which case it became the basis against which the credits were applied in determining actual tax liability.

Tax credit for State death taxes related to the estate, inheritance, legacy, or succession taxes paid as a result of the decedent's death to any State, Territory, District of Columbia, or if death was before September 2, 1958, to any possession of the United States with respect to property included in the gross estate. Under the 1954 Code, the maximum tax credit was determined by means of a table based on the taxable estate, which showed the amount of credit and percentage rates for the various taxable estate brackets above \$40,000.

Tax credit for Federal gift taxes was allowed for gift taxes imposed on the transfer from the decedent of property which was included in his gross estate. The tax credit was limited to the amount of gift tax attributable to such gifts included in gross estate but could not exceed an amount which bore the same ratio to the estate tax reduced by State death tax credits as the value of the included gifts bore to the entire gross estate when reduced by charitable bequests and the marital deduction.

Tax credit for prior transfers was allowed if the decedent received property from a transferor who died within 10 years before or 2 years after the decedent. This credit was based on the amount of Federal estate tax actually paid on such property in the estate of the transferor. Credit was allowed in full for the prior estate tax if the current decedent died within 2 years before or within 2 years after the death of the transferor. Eighty percent of the prior estate tax was allowed if the decedent died within 2 to 4 years after the transferor, 60 percent during the next 2 years, 40 percent during the 7th and 8th years after, 20 percent during the 9th and 10th years, and no credit was allowed after the end of the 10th year. However, the credit could not reduce the estate tax of the current decedent below what it would have been if he had not received the property.

Tax credit for foreign death taxes was authorized by statute in case of death, and also by treaty with foreign countries. To prevent double taxation with respect to property situated in a foreign country, which was included in the gross estate of the decedent and which was subject to death taxes by a

foreign country, a tax credit was permitted against the Federal estate tax for death taxes paid to the foreign country. Where the credit was authorized also by treaty, the allowable credit was either the credit computed under the statute or the treaty, whichever was more beneficial to the estate. As the result of the 1958 Technical Amendments Act, death taxes paid to United States possessions were credited as foreign death taxes rather than as State death taxes for decedents dying on or after September 2, 1958.

Net tax liability was the net estate tax payable as reported by the executor at time of filing the estate tax return, allowable credits having been deducted.

#### Information Items

Amounts presented as "Information Items" related to specified forms of ownership or administration of property included in gross estate. Although these data were identified as such on appropriate schedules on the tax return, they had no bearing on the estate tax computation.

Jointly owned property comprised any property included in gross estate in which the decedent held at time of death, a joint interest with survivorship rights. The interest was held either with his spouse as tenants by the entirety, or with other persons as joint tenants. Included were the entire value of property deemed to have been originally purchased by the decedent only, or where such was not the case, a portion of the entire value based on the ratio of the decedent's contribution to the purchase price. One-half of the value was included for property held jointly with his spouse if it was acquired by gift or inheritance, or if such property was held jointly with other persons, the amount reported was fixed by law or was in proportion to the number of joint tenants. It did not include that jointly owned property without survivorship rights based on tenancies in common, community property held by the decedent and his spouse, or the decedent's interest in a partnership.

Powers of appointment included the value of certain property over which the decedent held a general power of appointment at time of death, or had possessed, exercised, and released the power prior to death. With certain limitations, the general power could be exercised in favor of the decedent, his estate, his creditors, or the creditors of his estate. It did not include property held under special powers of appointment whereby the decedent could appoint only from a specified class, in which case, the property was deemed to be not owned by the decedent and therefore not includible in gross estate.

# TABLES FOR ESTATE TAX RETURNS FILED DURING 1959

Table 1. —GROSS ESTATE, DEDUCTIONS, SPECIFIC EXEMPTION, TAXABLE ESTATE, AND TAX, BY TAX STATUS [Citizens and resident aliens]

1 N	Item ·	Total			
1 N			Taxable	Nontaxable	
1 N		(1)	(2)	(3)	]
	umber of returns	55,685	38,515	17,170	1
- 1			Thousand dollars	)	]
2 T	otal gross estate	11,648,017	9,995,884	1,652,133	2
3	Real estate.	2,509,159	1,947,029	. 562,130	3
4	Federal bonds	553,896 351.616	471,299 342,420	82,597 9,196	4 5
6	State and municipal bonds.	109.614	99,568	10,046	
7	Corporate stock.		4,596,789	388,061	
8	Cash.	1,152,029	945,071	206,958	8
9	Mortgages and notes	414,904	350,037	64,867	9
10	Taxable insurance.	651,876 48,654	474,864 41,490	177,012 7,164	
12	ather property.	871,419	727,317		
	otal deductions	3,950,120	3,034,941		₹ .
14	Runeral and administrative expenses.	497,407	425,724	71,683	14
15	Debts and mortgages	604,739	455,699	149,040	15
16	Net losses during administration	1,762	890 1,642,301	872 533,836	
17	•	1 ' '	1 ' '		18
18	Total charitable bequests	, -	509,364		
19	Education, scientific, or literary institutions, total	147,772 30,564	111,612 22,110	36,160 8,454	
20 21	Privately owned Privately owned		89,502	27,706	
22	Religious	85,815	51,727	34,088	22
23	Other charitable	435,313	346,025	89,288	23
24	Other deductions	1,175	963	212	24
25 D	disallowed deductions	6,193	916	5,277	25
26 A	llowable deductions	3,943,927	3,034,025	909,902	26
27 N	let estate before specific exemption	7,704,090	6,961,859	742,231	27
	pecific exemptionaxable estate	3,341,100 4,650,979	2,310,880 4,650,979	1,030,220	28
29 T	axable estate. ross estate tax before credits.	1,346,297	1,346,297	]	30
					4
31 T	otal tax credits	160,677	160,677	-	31
32	State inheritance, etc., taxes	131,479	131,479	-	32
33 34	Federal gift taxes	7,199 17,922	7,199 17,922	-	33
35	Frorign death duties	4,077	4,077	1 -	35
36 N	et tax liability		1,185,620	-	36
1	information items:		1		1
37	Jointly owned property.	1,217,824	779,351	438,473	37
38	Powers of appointment.		66,243	1,330	38

## ESTATE TAX RETURNS FILED DURING 1959

Table 2.—TAXABLE ESTATES—GROSS ESTATE, DEDUCTIONS, SPECIFIC EXEMPTION, TAXABLE ESTATE, AND TAX, BY NET ESTATE CLASSES

[Citizens and resident aliens]

_		T				lot estate h	efore eneci	fic exempti	on classes	<del></del>		
	T4 0	Total	ļ	\$60,000	\$80,000	\$100,000	\$150,000	\$200,000	\$300,000	\$400,000	\$500,000	*con 000
	Items	TOTAL	Under \$60,000	under \$80,000	under \$100,000	under \$150,000	under \$200,000	under \$300,000	under \$400,000	under \$500,000	under \$600,000	\$600,000 under \$700,000
	<del></del>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		<del></del>	(-/	(-)	<del>- (4)</del>	- (2)	(0)		(0)		(10)	(11)
1	Number of returns	38,515	. 1	11,772	7,180	8,555	3,677	3,253	1,404	775	461	304
ı						(1	housand dolla	ra)				
2	Total gross estate	9,995,884	52	1,206,082	010 431	1,484,108	915,300	1,106,885	682 /6/	490,891	260, 502	205 204
-	Real estate				949,734	<del></del>	<del></del>		682,464	<del></del>	369,593	275,984
4	Federal bonds	1,947,029	50	392,038 65,043	274,871 51,688	391,882 77,243	200,552 48,572	217,213 51,125	115,690 30,479	71,342 24,664	43,299 16,582	29,613 13,195
5	State and municipal bonds	342,420	-	3,779	4,317	11,301	11,430	21,213	14,672	18,238	15,481	12,257
6	Other bonds	99,568 4,596,789	-	8,152	7,152	13,063	10,561	13,831	9,351	4,730	3,218	3,010
8	•	1	_	324,323	295,910	529,459	379,862	507,661	347,694	265,107	207,987	165,113
9	Cash Mortgages and notes	945,071 350,037	1	163,850 53,231	121,623 41,821	181,044 67,573	96,271 40,814	107,030 44,427	58,602 22,345	39,684 12,242	27,625 13,614	17,900 7,912
ō	Taxable insurance	474,864	-	98,585	72,078	95,605	53,695	53,967	30,957	17,008	11,694	7,918
1	Annuities	41,490 727,317	- 1	4,793	3,109	4,622	2,803	4,073	2,363	1,241	891	578
	Other property			92,288	77,165	112,316	70,740	86,345	50,311	36,635	29,202	18,488
.3	Total deductions	3,034,941	1	392,383	308,937	448,063	282,995	323,603	201,691	146,398	117,270	79,583
4	Funeral and administrative expenses  Debts and mortgages	425,724 455,699	1	55,580 62,138	43,521 48,472	69,368 69,645	42,816 42,969	48,849 48,613	28,936 32,139	21,450 18,402	13,750	11,303 11,590
6	Net losses during administration	890	_	173	232	167	180	34	60	16,402	13,778 29	11,590
7	Marital deduction	1,642,301	-	250,469	181,924	266,973	162,587	189,843	116,425	80,850	47,570	43,001
8	Total charitable bequests	509,364	-	23,761	34,693	41,869	34,443	36,254	24,131	25,623	42,143	13,272
9	Education, scientific, or literary in- stitutions, total.	111,612	-	5,226	8,024	7,893	3,005	9,634	2,794	4,706	7,340	5,521
0	Publicly owned	22,110	-	2,902	588	2,526	1,013	2,339	918	1,993	- 235	4,658
1 2	Privately owned	89,502	-	2,324	7,436	5,367	1,992	7,295	1,876	2,713	7,105	863
3	Religious Other charitable	51,727 346,025		5,802 12,733	4,301 22,368	9,490 24,486	10,814	5,417 21,203	2,883 18,454	1,949 18,968	946 33,857	399 7,352
4	Other deductions	963		262	95	41	(1)	10		65	(i)	417
5	Disallowed deductions	916	-	266	122	89	249	34	64	38	46	-
6	Allowable deductions	3,034,025	1	392,117	308,815	447,974	282,746	323,569	201,627	146,360	117,224	79,583
7	Net estate before specific exemption	6,961,859	51	813,965	640,919	1,036,134	632,554	783,316	480,837	344,531	252,369	196,401
8   9	Specific exemption	2,310,880 4,650,979	40 11	706,380 107,585	430,800 210,119	513,420 522,714	220,620 411,934	195,000 588,316	84,240 396,597	46,500 298,031	27,660 224,709	18,240 178,161
0	Gross estate tax before credits	1,346,297		6,489	21,451	85,583	89,473	146,038	106,975	84,226	65,423	53,427
1	Total tax credits	160,677	•	118	427	3,669	4,417	10,513	9,513	8,414	7,168	5,626
2	(State inheritance, etc., taxes.)	131,479		34	66	1,815	2,728	6,982	6,911	6,399	5,459	4,766
3	Federal gift taxes	7,199	-	9	35	206	149	387	101	133	. 57	28
5	Prior transfersForeign death duties	17,922 4,077	-	68 7	284 42	1,566	1,391	2,728	2,206 295	1,610	1,309	612
	_ •		<del></del>			82	149	416		272	343	220
ا ۽	Not ton 15-24134						85,056	135,525	97,462	75,812	58,255	47,801
6	Net tax liability	1,185,620	(¹)	6,371	21,024	81,914	05,050	1.0,000	,	, , , , , ,	-	
	Information items:		(*)						•	-	7 860	
7 8	_	779,351 66,243		213,868 2,375	140,231 2,087	184,767 	80,955 2,781	71,397	33,911 9,809	16,546 4,729	7,860 2,915	6,219 1,751
7	Information items: Jointly owned property	779,351		213,868 2,375	140,231 2,087	184,767 7,176	80,955 2,781	71,397	33,911 9,809	16,546		6,219
7	Information items: Jointly owned property Powers of appointment	779,351 66,243 \$700,000	\$800,000	213,868 2,375 \$900,000	140,231 2,087 Net estate \$1,000,000	184,767 7,176 before spec: \$2,000,000	80,955 2,781 ific exempt \$3,000,000	71,397 8,018 ion classes \$4,000,000	33,911 9,809 —Continued \$5,000,000	16,546 4,729 \$7,000,000	2,915 \$10,000,000	6,219 1,751
7	Information items: Jointly owned property	779,351 66,243 \$700,000 under	\$800,000 under	213,868 2,375 \$900,000 under	140,231 2,087 Net estate \$1,000,000 under	184,767 7,176 before spec: \$2,000,000 under	80,955 2,781 ific exempt \$3,000,000 under	71,397 8,018 ion classes \$4,000,000 under	33,911 9,809 —Continued \$5,000,000 under	16,546 4,729 \$7,000,000 under	2,915 \$10,000,000 under	6,219
7	Information items: Jointly owned property Powers of appointment	779,351 66,243 \$700,000 under \$800,000	\$800,000 under \$900,000	213,868 2,375 \$900,000 under \$1,000,000	140,231 2,087 Net estate \$1,000,000 under \$2,000,000	184,767 7,176 before spec: \$2,000,000 under \$3,000,000	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000	71,397 8,018 ion classes \$4,000,000 under \$5,000,000	33,911 9,809 —Continued \$5,000,000 under \$7,000,000	16,546 4,729 \$7,000,000 under \$10,000,000	2,915 \$10,000,000 under \$20,000,000	6,219 1,751 \$20,000,000 or more
7	Information items: Jointly owned property Powers of appointment	779,351 66,243 \$700,000 under	\$800,000 under	213,868 2,375 \$900,000 under	140,231 2,087 Net estate \$1,000,000 under	184,767 7,176 before spec: \$2,000,000 under	80,955 2,781 ific exempt \$3,000,000 under	71,397 8,018 ion classes \$4,000,000 under	33,911 9,809 —Continued \$5,000,000 under	16,546 4,729 \$7,000,000 under	2,915 \$10,000,000 under	6,219 1,751 \$20,000,000
7	Information items: Jointly owned property Powers of appointment	779,351 66,243 \$700,000 under \$800,000	\$800,000 under \$900,000	213,868 2,375 \$900,000 under \$1,000,000	140,231 2,087 Net estate \$1,000,000 under \$2,000,000	184,767 7,176 before spec: \$2,000,000 under \$3,000,000	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000	71,397 8,018 ion classes \$4,000,000 under \$5,000,000	33,911 9,809 —Continued \$5,000,000 under \$7,000,000	16,546 4,729 \$7,000,000 under \$10,000,000	2,915 \$10,000,000 under \$20,000,000	6,219 1,751 \$20,000,000 or more
7	Information items: Jointly owned property	779,351 66,243 \$700,000 under \$800,000 (12)	\$800,000 under \$900,000 (13)	213,868 2,375 \$900,000 under \$1,000,000 (14)	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15)	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17)	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18)	33,911 9,809 -Continued \$5,000,000 under \$7,000,000 (19)	16,546 4,729 \$7,000,000 under \$10,000,000 (20)	\$10,000,000 under \$20,000,000 (21)	6,219 1,751 \$20,000,000 or more (22)
7 8	Information items: Jointly owned property. Powers of appointment.  Items  Number of returns.	779,351 66,243 \$700,000 under \$800,000 (12)	\$800,000 under \$900,000 (13)	213,868 2,375 \$900,000 under \$1,000,000 (14)	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15)	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17) 33	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18)	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19)	16,546 4,729 \$7,000,000 under \$10,000,000 (20)	2,915 \$10,000,000 under \$20,000,000 (21)	6,219 1,751 \$20,000,000 or more (22)
7 8	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate.	\$700,000 under \$800,000 (12) 199	\$800,000 under \$900,000 (13) 168	213,868 2,375 \$900,000 under \$1,000,000 (14) 124	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16) 112 (1	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17) 33 Thousand dolls	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18) 20	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19) 18	16,546 4,729 \$7,000,000 under \$10,000,000 (20) 10	2,915 \$10,000,000 under \$20,000,000 (21) 7	6,219 1,751 \$20,000,000 or more (22) 1
1 2 3	Information items: Jointly owned property. Powers of appointment.  Items  Number of returns.  Total gross estate. Real estate.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015	\$800,000 under \$900,000 (13) 168	213,868 2,375 \$900,000 under \$1,000,000 (14) 124 155,068 15,064	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16) 112 (1 383,652 24,803	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17) 33 Thousand dolls 169,278 24,334	71,397 8,018 ion classes \$\dprox,000,000 under \$5,000,000 (18) 20 167,007 5,820	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19) 18	\$7,000,000 under \$10,000,000 (20) 118,474 3,001	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104	\$20,000,000 or more (22)  1 31,676
7 8 2 3 4 5	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448	\$800,000 under \$900,000 (13) 168	\$900,000 under \$1,000,000 (14)  124  155,068  15,064 9,803	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16) 112 (1	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17) 33 Thousand dolla 169,278 24,334 1,749	71,397 8,018 ion classes: \$4,000,000 under \$5,000,000 (18) 20 167,007 5,820 6,531	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19) 18	\$7,000,000 under \$10,000,000 (20) 10 118,474 3,001 276	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224	\$20,000,000 or more (22)  1 31,676 59 2,002
7 8	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate.  Real estate. Federal bonds. State and municipal bonds. Other bonds.	\$700,000 under \$800,000 (12)  199  219,980 28,015 8,519 10,448 2,184	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675	\$900,000 under \$1,000,000 (14)  124  155,068 15,064 9,803 7,920 1,972	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16) 112 (1 383,652 24,803 12,159 39,465 2,120	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17) 33 Thousend dolla 169,278 24,334 1,749 8,728 1,385	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18) 20 167,007 5,820 6,531 26,914 3,297	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19) 18 140,390 4,651 5,648 19,368 1,283	16,546 4,729 \$7,000,000 under \$10,000,000 (20) 10 118,474 3,001 276 9,926 9,926 125	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296	\$20,000,000 or more (22)  1 31,676
7 8 3 5 5 7	Information items: Jointly owned property. Powers of appointment.  Items  Number of returns.  Total gross estate. Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock.	\$700,000 under \$800,000 (12)  199  219,980 28,015 8,519 10,448 2,184 132,869	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230	\$900,000 under \$1,000,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,799 488,936	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16) 112 (1 383,652 24,803 12,159 39,465 2,120 243,535	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17) 33 Thousand dolla 169,278 24,334 1,749 8,728 1,385 101,524	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18) 20 167,007 5,820 6,531 26,914 3,297 101,846	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19) 18 140,390 4,651 5,648 19,368 1,283 94,432	16,546 4,729 \$7,000,000 under \$10,000,000 (20) 10 118,474 3,001 276 9,926 125 95,451	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 454
7 8 2 3 4 5 6 7 3	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate.  Real estate.  Federal bonds. State and municipal bonds. Other bonds. Corporate stock. Cash.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 132,869 13,354	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 11,417	\$900,000 under \$1,000,000 (14) 124 155,068 15,064 9,803 7,920 1,972 93,206 9,471	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1 383,652 24,803 12,159 39,465 2,120 243,535 22,907	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17) 33 Thousand dolla 169,278 24,334 1,749 8,728 1,385 101,524 9,169	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19) 18 140,390 4,651 5,648 19,368 1,283 94,432 4,122	16,546 4,729 \$7,000,000 under \$10,000,000 (20) 10 118,474 3,001 276 9,926 125 95,451 4,252	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644 2,084	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 454 2,245
7 8 2 3 4 5 5 7 3 9 0	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate. Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock. Cash. Mortgages and notes. Taxable insurance.	\$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 12,869 13,354 5,992 5,992	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 11,417 5,300 3,894	\$900,000 under \$1,000,000 (14) 124 155,068 15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1 383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17) 169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,872 1,872	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18) 20 167,007 5,820 6,531 26,914 3,297 101,846	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19) 18 140,390 4,651 5,648 19,368 1,283 94,432	16,546 4,729 \$7,000,000 under \$10,000,000 (20) 10 118,474 3,001 276 9,926 125 95,451	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 454
7 8 2 3 4 5 5 7 3 9 0 1	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate. Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock. Cash. Mortgages and notes. Taxable insurance. Annuities.	\$700,000 under \$800,000 (12)  199  219,980 28,015 8,519 10,448 2,184 112,869 13,354 5,992 5,923 5,923 449	\$800,000 under \$900,000 (13)  168  192,777  17,533 10,715 14,425 1,675 118,230 11,417 5,300 3,894 265	\$900,000 under \$1,000,000 (14)  124  155,068  15,064  9,803  7,920 1,972  93,206  9,471 4,342 3,172 177	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 837	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17) 33 Thousand della 24,334 1,749 8,728 1,785 101,524 9,169 1,872 1,872 1,872 1,925 197	71,397 8,018 ion classes. \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 31	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19) 18 140,390 4,651 5,648 19,368 19,368 1,283 94,432 4,122 1,331 1,260 436	16,546 4,729 \$7,000,000 unio,000 (20) 10 118,474 3,001 276 9,926 125 95,451 4,252 1,056 988 67	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644 488 350 13,644	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 2,245
78	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate. Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock. Cash. Mortgages and notes. Taxable insurance. Annuities. Other property.	\$700,000 under \$800,000 (12)  199  219,980 28,015 8,519 10,448 2,182 132,869 13,354 5,992 5,923 449 12,227	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 11,417 5,300 3,894 265 9,323	\$900,000 under \$1,000,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172 9,941	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 11,794	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 3,338 29,938	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17) 33 Thousend dolls 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 1,525 197 18,795	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,591 26,914 3,297 101,846 10,627 2,141 913 31 8,887	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19) 18 140,390 4,651 5,648 19,368 1,283 94,432 4,122 1,331 1,260 4,652 1,283 94,432 4,122 1,331 1,260 4,651 7,859	16,546 4,729 \$7,000,000 under \$10,000,000 (20) 10 118,474 3,001 276 9,926 125 95,451 4,252 1,056 988 67 3,332	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644 2,084 488 350 13,644 1,127	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 - 2,245 - 132
78	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate.  Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock.  Cash. Mortgages and notes. Taxable insurance. Annuities. Other property. Total deductions.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 112,869 11,354 5,992 5,923 5,923 12,227	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 11,417 5,300 3,894 265 9,323 50,013	\$900,000 under \$1,000,000 (14)  124  155,068 15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172 177 9,941 37,799	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 914 914 52,265 212,616	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 837 29,938 109,038	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17) 33 Thousand dolla 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 197 18,795 54,767	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 913 918,887 78,708	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19) 18 140,390 4,651 5,648 19,368 1,283 94,432 4,122 1,331 1,260 1,260 7,859	16,546 4,729 \$7,000,000 under \$10,000,000 (20) 10 118,474 3,001 276 9,926 125 95,451 4,252 1,056 988 67 3,332 35,670	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644 2,084 488 350 13,644 1,127 43,832	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 454 454 - 2,245 - 132 3,918
78	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate.  Real estate.  Real estate.  Federal bonds.  State and municipal bonds.  Other bonds.  Corporate stock.  Cash  Mortgages and notes.  Taxable insurance.  Annuities.  Other property.  Total deductions.  Funeral and administration expenses.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 2,184 132,869 13,334 5,992 5,923 449 12,227 71,634 7,558	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 11,417 5,300 3,894 265 9,323 50,013 7,428	\$900,000 (14)  124  155,068  15,064  9,803  7,920  1,972  93,206  9,471  4,342  177  9,941  37,799  5,730	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 914 52,265 212,616	184,767 7,176  before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 837 29,938 109,038 14,676	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17) 33 Thousand dolla 169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,872 1,872 1,872 1,872 1,875 197 18,795	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 31 8,887 78,708 4,003	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19) 18 140,390 4,651 5,648 19,368 1,283 94,432 4,122 1,331 1,260 4,36 7,859 36,022 5,137	\$7,000,000 under \$10,000,000 (20) 10 118,474 3,001 276 9,926 125 95,451 4,252 1,056 988 67 3,332 35,670 3,475	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644 2,084 488 350 13,644 1,127 43,832 5,292	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 454 2,245 - 132 3,918 2,966
78	Information items:     Jointly owned property.     Powers of appointment.  Items  Items  Number of returns.  Total gross estate. Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock. Cash. Mortgages and notes. Taxable insurance. Annuities. Other property  Total deductions. Funeral and administration expenses. Debts and mortgages. Net losses during administration.	\$700,000 under \$800,000 (12)  199  219,980 28,015 8,519 10,448 2,184 132,869 13,354 449 12,227 71,634 7,558 8,698	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 11,417 5,300 3,894 265 9,323 50,013 7,428 4,276	\$900,000 under \$1,000,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172 177 9,941 37,799 5,730 9,425	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,794 11,794 914 52,265 212,616 27,733 32,456	184,767 7,176  before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 837 29,938 109,038 14,676 13,211	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17) 33 Thousand dolla 169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 1,97 18,795 54,767 6,152 14,045	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 913 918,887 78,708	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19) 18 140,390 4,651 5,648 19,368 1,283 94,432 4,122 1,331 1,260 4,36 7,859 36,022 5,137 9,817	16,546 4,729 \$7,000,000 under \$10,000,000 (20) 10 118,474 3,001 276 9,926 125 95,451 4,252 1,056 988 67 3,332 35,670	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644 2,084 488 350 13,644 1,127 43,832	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 454 454 - 2,245 - 132 3,918
78	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate.  Real estate. Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock.  Cash. Mortgages and notes. Taxable insurance. Annuities. Other property. Total deductions. Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 2,184 132,869 13,334 5,992 5,923 449 12,227 71,634 7,558	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 3,894 265 9,323 50,013 7,428 4,276	\$900,000 (14)  124  155,068  15,064  9,803  7,920  1,972  93,206  9,471  4,342  177  9,941  37,799  5,730	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 914 52,265 212,616 27,733 32,456	184,767 7,176  before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 837 29,938 109,038 14,676	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17) 33 Thousand dolla 169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,872 1,872 1,872 1,872 1,875 197 18,795	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 31 8,887 78,708 4,003	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19) 18 140,390 4,651 5,648 19,368 1,283 94,432 4,122 1,331 1,260 4,36 7,859 36,022 5,137	\$7,000,000 under \$10,000,000 (20) 10 118,474 3,001 276 9,926 125 95,451 4,252 1,056 988 67 3,332 35,670 3,475	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644 2,084 488 350 13,644 1,127 43,832 5,292	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 2,245 132 3,918 2,966 902
78	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate. Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock. Cash. Mortgages and notes. Taxable insurance. Annuities. Other property. Total deductions. Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction. Total charitable bequests.	\$700,000 under \$800,000 (12)  199  219,980 28,015 8,519 10,448 2,184 132,869 13,354 5,992 5,923 5,923 71,634 7,558 8,698 8,698 29,990 25,388	\$800,000 under \$900,000 (13)  168  192,777  17,533 10,715 14,425 1,675 118,230 3,894 265 9,323 50,013 7,428 4,276 229,467 8,839	\$900,000 under \$1,000,000 (14)  124  155,068  15,064  9,803  7,920 1,972  93,206  9,471 4,342 3,172 177 9,941  37,799  5,730 9,425 16,484 6,160	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 914 52,265 212,616 27,733 32,456 5 94,117 58,233	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 3837 29,938 109,038 14,676 13,211 28,347 52,804	80,955 2,781  ific exempt \$3,000,000 under \$4,000,000 (17)  33  Thousand dells  24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 197 18,795 54,767 6,152 14,045 24,914 9,656	71,397 8,018 ion classes. \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 8,887 78,708 4,003 3,320 24,504 46,881	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 1,283 94,432 4,122 1,331 1,260 436 7,859 36,022 5,137 9,817 9,763 11,305	\$7,000,000 \$7,000,000 \$10,000,000 (20) 10 118,474 3,001 276 9,926 9,926 125 95,451 4,252 1,056 988 67 3,332 35,670 3,475 2,836 20,971 8,388	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644 2,084 4,88 350 13,644 1,127 43,832 5,292 8,967 24,102 5,471	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 454 454 2,245 - 132 3,918 2,966 902
78	Information items:     Jointly owned property.     Powers of appointment.  Items  Items  Number of returns.  Items  Number of returns.  Total gross estate.  Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock.  Cash. Mortgages and notes. Taxable insurance. Annuities. Other property  Total deductions. Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction. Marital deduction. Total charitable bequests. Education, scientific, or literary in-	779,351 66,243 \$700,000 (12) 199 219,980 28,015 8,519 10,448 2,184 2,184 5,992 5,923 449 12,227 71,634 7,558 8,698 29,990	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 11,417 5,300 3,894 265 9,323 50,013 7,428 4,276 29,467	\$900,000 (14) 124 155,068 15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172 177 9,941 37,799 5,730 9,425 16,484	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 914 52,265 212,616 27,733 32,456 94,117	184,767 7,176 before spec: \$2,000,000 (16)  112 (1) 383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 837 29,938 109,038 14,676 13,211 28,347	80,955 2,781  ific exempt \$3,000,000 under \$4,000,000 (17)  33  Thousand dolls  169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 197 18,795 54,767 6,152 14,045 24,914	71,397 8,018 ion classes \$\( \pm,000,000 \) under \$\( \pm,000,000 \) (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 8,887 78,708 4,003 3,320 24,504	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 1,283 94,432 4,122 1,331 1,260 4,36 7,859 36,022 5,137 9,817 9,763	\$7,000,000 under \$10,000,000 (20)  10  118,474  3,001 276 9,926 125 95,451 4,252 1,056 67 3,332 35,670 3,475 2,836 20,971	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644 2,084 488 350 13,644 1,127 43,832 5,292 8,967 24,102	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 454 2,245 - 132 3,918 2,966 902
77, 78, 88, 88, 88, 88, 88, 88, 88, 88,	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Items  Number of returns.  Total gross estate.  Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock.  Cash. Mortgages and notes. Taxable insurance. Annuities. Other property.  Total deductions. Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction. Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned.	\$700,000 under \$800,000 (12)  199  219,980 28,015 8,519 10,448 2,184 132,869 13,354 5,992 5,923 71,634 7,558 8,698 8,698 29,990 25,388 1,058	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 11,417 5,300 3,894 265 9,323 50,013 7,428 4,276 8,839 3,281 1,085	\$900,000 under \$1,000,000 (14)  124  155,068 15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172 9,941 37,799 5,730 9,425 16,484 6,160 829 334	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 914 52,265 212,616 27,733 32,456 594,117 58,233 3,807 1,223	184,767 7,176  before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 109,038 14,676 13,211 28,347 52,804 34,151	80,955 2,781  ific exempt \$3,000,000 under \$4,000,000 (17)  33  Thousand dolls  169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 197 18,795 54,767 6,152 14,045 24,914 9,656 3,265 1,106	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 18,887 78,708 4,003 3,320 24,504 46,881 1,383 20	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 1,283 94,432 4,122 1,331 1,260 436 7,859 36,022 5,137 9,817 9,763 11,305	\$7,000,000 \$7,000,000 \$10,000,000 (20) 10 118,474 3,001 276 9,926 9,926 125 95,451 4,252 1,056 988 67 3,332 35,670 3,475 2,836 20,971 8,388	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644 2,084 4,88 350 13,644 1,127 43,832 5,292 8,967 24,102 5,471	\$20,000,000 or more  (22)  1  31,676  59  2,002  26,784   132  3,918  2,966  902  50
77,788	Information items:     Jointly owned property.     Powers of appointment.  Items  Items  Number of returns.  Total gross estate.  Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock. Cash. Mortgages and notes. Taxable insurance. Annuities. Other property. Total deductions. Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction. Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Privately owned.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 132,869 13,334 5,992 5,923 449 12,227 71,634 7,558 8,698 29,990 25,388 1,058	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 3,894 265 9,323 50,013 7,428 4,276 8,839 3,281 1,085 2,196	\$900,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206 9,471 4,342 31,72 37,799 5,730 9,425 16,484 6,160 829 334	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,774 18,985 11,994 914 52,265 212,616 27,733 32,456 94,117 58,233 3,807 1,223 2,584	184,767 7,176 before spec: \$2,000,000 under \$3,000,000  (16)  112 (7) 383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 387 29,938 14,676 13,211 28,347 52,804 34,151 502 33,649	80,955 2,781  ific exempt \$3,000,000 under \$4,000,000 (17)  33  Thousand dolls 169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 1,525 54,767 6,152 14,045 24,914 9,656 3,265 1,106 2,159	71,397 8,018 ion classes \$\( \),000,000 under \$\( \),007  5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 31 8,887 78,708 4,003 3,320 24,504 46,881 1,383 20 1,363	33,911 9,809  -Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 1,283 94,432 2,1,331 1,260 7,839 36,022 5,137 9,763 11,305 3,953 310 3,663	16,546 4,729 \$7,000,000 under \$10,000,000 (20)  10  118,474 3,001 276 9,926 125 95,451 1,056 988 67 3,332 35,670 3,475 2,836 20,971 8,388 5,237 218 5,019	2,915  \$10,000,000 under \$20,000,000 (21)  7  134,721  8,104 1,224 3,760 296 103,644 2,084 488 350 13,644 1,127 43,832 5,292 8,967 24,102 5,471 505	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 454 - 132 3,918 2,966 902 - 50
777333333333333333333333333333333333333	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate.  Real estate. Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock.  Cash Mortgages and notes. Taxable insurance. Annuities. Other property. Total deductions. Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction.  Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Religious. Other charitable.	\$700,000 under \$800,000 (12)  199  219,980 28,015 8,519 10,448 2,182 132,869 13,395 5,923 5,923 5,923 71,634 7,558 8,698 8,698 29,990 25,388 1,058 140 918 1,436	\$800,000 under \$900,000 (13)  168  192,777  17,533 10,715 14,425 1,675 118,230 11,417 5,300 3,894 265 9,323 50,013 7,428 4,276 2 29,467 8,839 3,281 1,085 2,196 582	\$900,000 under \$1,000,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172 177 9,941 37,799 5,730 9,425 16,484 6,160 829 334 495 296	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 12,265 212,616 27,733 32,456 5 94,117 58,233 3,807	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 38,729,938 109,038 14,676 13,211 28,347 52,804 34,151 502 33,649 1,820	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17)  33 Thousand dolls 169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 197 18,795 54,767 6,152 14,045 24,914 9,656 3,265 1,106 2,159 116	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 31 8,887 78,708 4,003 3,320 24,504 46,881 1,383 20 1,363 2,886	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 19,368 1,283 94,432 4,122 1,331 1,260 436 7,859 36,022 5,137 9,817 9,763 11,305 3,953 310 3,663 185	\$7,000,000 under \$10,000,000 (20)  10  118,474  3,001 276 9,926 9,126 95,451 4,552 1,056 988 67 3,332 35,670 3,475 2,836 5,237 218 5,019 1122	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644 2,084 4,88 350 13,644 1,127 43,832 5,292 8,967 24,102 5,471 505	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 - 2,245 - 132 3,918 2,966 902
777333333333333333333333333333333333333	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Items  Number of returns.  Total gross estate.  Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock.  Cash. Mortgages and notes. Taxable insurance. Annuities. Other property.  Total deductions.  Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction.  Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Privately owned. Religious.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 132,869 13,334 5,992 5,923 449 12,227 71,634 7,558 8,698 29,990 25,388 1,058	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 3,894 265 9,323 50,013 7,428 4,276 8,839 3,281 1,085 2,196	\$900,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206 9,471 4,342 31,72 37,799 5,730 9,425 16,484 6,160 829 334	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,774 18,985 11,994 914 52,265 212,616 27,733 32,456 94,117 58,233 3,807 1,223 2,584	184,767 7,176 before spec: \$2,000,000 under \$3,000,000  (16)  112 (7) 383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 387 29,938 14,676 13,211 28,347 52,804 34,151 502 33,649	80,955 2,781  ific exempt \$3,000,000 under \$4,000,000 (17)  33  Thousand dolls 169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 1,525 54,767 6,152 14,045 24,914 9,656 3,265 1,106 2,159	71,397 8,018 ion classes \$\( \),000,000 under \$\( \),007  5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 31 8,887 78,708 4,003 3,320 24,504 46,881 1,383 20 1,363	33,911 9,809  -Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 1,283 94,432 2,1,331 1,260 7,839 36,022 5,137 9,763 11,305 3,953 310 3,663	16,546 4,729 \$7,000,000 under \$10,000,000 (20)  10  118,474 3,001 276 9,926 125 95,451 1,056 988 67 3,332 35,670 3,475 2,836 20,971 8,388 5,237 218 5,019	2,915  \$10,000,000 under \$20,000,000 (21)  7  134,721  8,104 1,224 3,760 296 103,644 2,084 488 350 13,644 1,127 43,832 5,292 8,967 24,102 5,471 505	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 454 - 2,245 - 132 3,918 2,966 902 - 50
7788	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Items  Number of returns.  Total gross estate Real estate Federal bonds. State and municipal bonds. Other bonds. Corporate stock.  Cash Mortgages and notes. Taxable insurance. Annuities. Other property.  Total deductions.  Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction. Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Privately owned. Religious. Other charitable. Other deductions.  Disallowed deductions.	\$700,000 under \$800,000 (12)  199  219,980 28,015 8,519 10,448 2,184 132,869 13,595 14,988 1,058 1,058 14,49 122,894 1,446 22,894	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 11,417 5,300 3,894 265 9,323 50,013 7,428 4,276 2 29,467 8,839 3,281 1,085 2,196 5,82 4,976	\$13,868 2,375 \$900,000 under \$1,000,000 (14) 124 155,068 15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172 177 9,941 37,799 5,730 9,425 16,484 6,160 829 334 495 296 5,035	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,779 48,935 11,994 19,14 52,265 212,616 27,733 32,456 94,117 58,233 3,807 1,223 2,584 2,333 52,093 72	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 109,038 14,676 13,211 28,347 52,804 34,151 502 33,649 1,620 16,833	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17)  33 Thousand dolls 169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 197 18,795 54,767 6,152 14,045 24,914 9,656 3,265 1,106 2,159 116 6,275	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 31 8,887 78,708 4,003 3,320 24,504 46,881 1,383 2,806 42,692	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 1,260 9,4432 4,122 1,331 1,260 4,367 7,859 36,022 5,137 9,763 11,305 3,953 310 3,663 185 7,167	\$7,000,000 under \$10,000,000 (20)  10  118,474  3,001 276 9,926 9,126 95,451 4,555 988 67 3,332 35,670 3,475 2,836 67 3,332 20,971 8,388 5,237 218 5,019 1122	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644 2,084 4,88 350 13,644 1,127 43,832 5,292 8,967 24,102 5,471 505	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 2,245 132 3,918 2,966 902 50
773333333333333333333333333333333333333	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Items  Number of returns.  Total gross estate. Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock. Cash. Mortgages and notes. Taxable insurance. Annuities. Other property.  Total deductions. Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction. Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Privately owned. Religious. Other charitable. Other deductions.  Disallowed deductions.  Disallowed deductions.  Disallowed deductions.  Allowable deductions.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 132,869 13,354 5,992 5,923 449 12,227 71,634 7,558 8,698 8,698 1,058 140 918 140 918 1,436 22,894	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 3,894 265 9,323 50,013 7,428 4,276 2 29,467 8,839 3,281 1,085 2,196 1,196	\$900,000 (14) 124 155,068 15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172 177 9,941 37,799 5,730 9,425 16,484 6,160 829 334 495 296 5,035	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15)  441  801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 12,265 212,616 27,733 32,456 5,94,117 58,233 3,807 1,223 2,584 2,333 52,093 72 8 212,608	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 38,729,938 109,038 14,676 13,211 28,347 52,804 34,151 502 33,649 1,820	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17)  33 Thousand dolls 169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 197 18,795 54,767 6,152 14,045 24,914 9,656 3,265 1,106 2,159 116	71,397 8,018 ion classes: \$\( \),000,000 under \( \) \$\( \)\$,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 8,887 78,708 4,003 3,320 24,504 46,881 1,383 20 1,363 2,806 42,692 -	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 19,368 1,283 94,432 4,122 1,331 1,260 436 7,859 36,022 5,137 9,817 9,763 11,305 3,953 310 3,663 185	\$7,000,000 under \$10,000,000 (20)  10  118,474  3,001 276 9,926 9,126 95,451 4,555 988 67 3,332 35,670 3,475 2,836 67 3,332 20,971 8,388 5,237 218 5,019 1122	2,915 \$10,000,000 under \$20,000,000 (21) 7 134,721 8,104 1,224 3,760 296 103,644 2,084 4,88 350 13,644 1,127 43,832 5,292 8,967 24,102 5,471 505	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 2,245 132 3,918 2,966 902 50 3,918
7788	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate.  Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock. Cash. Mortgages and notes. Taxable insurance. Annuities. Other property. Total deductions. Puneral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction. Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Privately owned. Religious. Other charitable. Other deductions. Disallowed deductions. Allowable deductions Net estate before specific exemption.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 132,869 13,334 5,992 5,492 12,227 71,634 7,558 8,698 29,990 25,388 1,058 140 140 918 1,436 22,894 1,436 22,894 143,346	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 3,894 265 9,323 50,013 7,428 4,276 8,839 3,281 1,085 2,196 582 4,976 4,976	\$900,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,772 9,9411 37,799 5,730 9,425 16,484 6,160 829 334 495 296 5,035 - 37,799 117,269	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 52,265 212,616 27,733 32,456 94,117 58,233 3,807 1,223 2,584 2,333 52,093 72 8 212,608	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (7) 383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,388 837 29,938 109,038 14,676 13,211 28,347 52,804 34,151 502 33,649 1,820 16,833 - 109,038	80,955 2,781  ific exempt \$3,000,000 (17)  33  Thousand dolls 169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 1,525 1,525 24,914 9,656 3,265 1,106 2,159 116 6,275 54,767 114,511	71,397 8,018 ion classes: \$\( \),000,000 under \( \) \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 31 8,887 78,708 4,003 3,320 24,504 46,881 1,383 20 1,363 2,806 42,692 78,708 88,299	33,911 9,809  -Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 1,283 94,432 4,122 1,331 1,260 4,65 7,839 36,022 5,137 9,763 11,305 3,963 185 7,167 7,167 - 36,022 104,368	16,546 4,729 \$7,000,000 under \$10,000,000 (20)  10  118,474 3,001 276 9,926 125 95,451 1,056 988 67 3,332 35,670 3,475 2,836 20,971 8,388 5,237 218 5,019 122 3,029 - 35,670 82,804	2,915  \$10,000,000 under \$20,000,000 (21)  7  134,721 8,104 1,224 3,760 103,644 2,084 488 350 13,644 2,084 4,1127 43,832 5,292 8,967 24,102 5,471 505 30 4,936 4,936 43,832 90,889	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 454 - 132 3,918 2,966 902 - 50 - 3,918 27,758
778	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Items  Number of returns.  Total gross estate.  Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock.  Cash.  Gash.  Mortgages and notes. Taxable insurance. Annuities. Other property.  Total deductions.  Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction.  Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Privately owned. Religious. Other charitable. Other deductions.  Disallowed deductions.  Disallowed deductions.  Net estate before specific exemption. Specific exemption.	\$700,000 under \$800,000 (12)  199  219,980 28,015 8,519 10,448 2,184 132,869 13,354 5,992 5,923 5,429 12,227 71,634 7,558 8,698 1,058 1,436 22,894 1,436 22,894 1,436 22,894 1,436 22,894 1,436 22,894 1,436 22,894 1,436 22,894 1,436 22,894 1,436 22,894 1,436 22,894 1,436 22,894 1,436 22,894 1,436 22,894 1,436 22,894 1,446 11,940	\$800,000 under \$900,000 (13)  168  192,777  17,533 10,715 14,425 1,675 118,230 3,894 265 9,323  50,013  7,428 4,276 27,428 4,276 29,467 8,839 3,281 1,085 2,196 582 4,976 1 50,013	\$13,868 2,375 \$900,000 under \$1,000,000 (14) 124 155,068 15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172 177 9,941 37,799 5,730 9,425 16,484 6,160 829 334 495 296 5,035  37,799 117,269 7,440	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 19,125 22,265 212,616 27,733 32,456 594,117 58,233 3,807 1,223 2,384 2,333 52,093 589,160 26,460	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 387 29,938 109,038 14,676 13,221 28,347 52,804 34,151 502 33,649 1,820 16,833 - 109,038 274,614 6,720	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17)  33 Thousand dolls  169,278 24,334 1,749 8,728 8,728 1,825 101,524 9,169 1,872 1,525 197 18,795 54,767 6,152 14,045 24,914 9,656 3,265 1,106 2,159 116 6,275 54,767	71,397 8,018 ion classes: \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 31 8,887 78,708 4,003 3,320 24,504 46,881 1,383 20 1,363 2,806 42,692 78,708 88,299 1,200	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 1,263 94,432 4,122 1,331 1,260 436 7,859 36,022 5,137 9,817 9,763 11,305 3,953 310 3,643 185 7,167 — 36,022 104,368 1,080	\$7,000,000 \$7,000,000 \$10,000,000 (20) 10 118,474 3,001 276 9,926 9,125 95,451 4,252 1,056 988 67 3,332 35,670 3,475 2,836 5,237 218 5,019 122 3,029 122 3,029 122 3,029 122 3,029 122 3,029 122 3,029 122 3,029 122 3,029 122 3,029 122 3,029 122 3,029 122 3,029 122 3,029 124 125 126 127 127 128 129 120 120 120 120 120 120 120 120	\$10,000,000 under \$20,000,000 (21)  7  134,721  8,104 1,224 3,760 296 103,644 2,084 4,88 350 13,644 1,127 43,832 5,292 8,967 24,102 5,471 505 505 30 4,936 4,936 23,832 90,889 420	\$20,000,000 or more  (22)  1  31,676  59  2,002  26,784   2,245   132  3,918  2,966  902   50   3,918  27,758
7733	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate.  Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock. Cash. Mortgages and notes. Taxable insurance. Annuities. Other property. Total deductions. Puneral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction. Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Privately owned. Religious. Other charitable. Other deductions. Disallowed deductions. Allowable deductions Net estate before specific exemption.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 132,869 13,334 5,992 5,492 12,227 71,634 7,558 8,698 29,990 25,388 1,058 140 140 918 1,436 22,894 1,436 22,894 143,346	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 3,894 265 9,323 50,013 7,428 4,276 8,839 3,281 1,085 2,196 582 4,976 4,976	\$900,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,772 9,9411 37,799 5,730 9,425 16,484 6,160 829 334 495 296 5,035 - 37,799 117,269	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 52,265 212,616 27,733 32,456 94,117 58,233 3,807 1,223 2,584 2,333 52,093 72 8 212,608	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (7) 383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,388 837 29,938 109,038 14,676 13,211 28,347 52,804 34,151 502 33,649 1,820 16,833 - 109,038	80,955 2,781  ific exempt \$3,000,000 (17)  33  Thousand dolls 169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 1,525 1,525 24,914 9,656 3,265 1,106 2,159 116 6,275 54,767 114,511	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 8,887 78,708 4,003 3,320 24,504 46,881 1,363 2,806 42,692 - 78,708 88,299 1,200 87,999	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 1,283 94,432 4,122 1,331 1,260	\$7,000,000 under \$10,000,000 (20)  10  118,474  3,001 276 9,926 95,451 4,252 1,056 983 67 3,332 35,670 3,475 2,836 20,971 8,388 5,237 218 5,019 122 3,029 35,670 82,804 600 62,204	2,915  \$10,000,000 under \$20,000,000 (21)  7  134,721  8,104 1,224 3,760 103,644 2,084 488 350 13,644 1,127 43,832 5,292 8,967 24,102 5,471 505 505 4,936 4,936 - 43,832 90,889 420 90,469	\$20,000,00 or more (22)  1 31,676 59 2,002 26,784 454 2,245 - 132 3,918 2,966 902 - 50 - 3,918 27,758 60 27,698
7	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate.  Real estate. Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock.  Cash. Mortgages and notes. Taxable insurance. Annuities. Other property. Total deductions. Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction.  Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Religious. Other charitable. Other deductions Disallowed deductions. Allowable deductions. Net estate before specific exemption. Specific exemption. Taxable estate.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 132,869 13,334 5,992 5,492 12,227 71,634 7,558 8,698 29,990 25,388 1,058 140 140 1918 1,436 22,894 21,436 22,894 140 140 151,436 140 140 151,436 171,634 183,346 11,940 136,436 11,940 136,436 11,940 136,436 11,940 136,436 11,940 136,436 11,940 136,436 11,940 136,436 11,940 136,436 11,940 136,436 11,940 136,436 11,940 136,436 11,940 136,436 11,940 136,436 140,24	\$800,000 under \$900,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 3,894 265 9,323 50,013 7,428 4,276 8,839 3,281 1,085 2,196 582 4,976 1,080 1142,764 10,080 132,684 41,691	\$900,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,772 9,9411 37,799 5,730 9,425 16,484 6,160 829 334 495 296 5,035 - 37,799 117,269 7,440 109,829 35,143	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 52,265 212,616 27,733 32,456 94,117 58,233 3,807 1,223 2,584 2,333 2,584 2,333 2,584 2,333 52,093 72 8 8 8 1,608 8 8 9,160 8 8 9,160 8 8,266 8 9,160 8 8,266 8 9,160 8 9,170 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	184,767 7,176 before spec: \$2,000,000 (16)  112 (7) 383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,388 837 29,938 109,038 14,676 13,211 28,347 52,804 34,151 502 33,649 1,820 16,833	80,955 2,781  ific exempt \$3,000,000 (17)  33  Thousand dolls 169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 1,525 1,525 14,045 24,914 9,656 3,265 1,106 6,275 6,152 1,106 6,275 - 54,767 114,511 1,980 112,531 149,345	71,397 8,018 ion classes \$\( \),000,000 under \$\( \),000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 31 8,887 78,708 4,003 3,320 24,504 46,881 1,383 20 1,363 2,806 42,692 78,708 88,299 1,206 87,099 41,236	33,911 9,809  -Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 1,283 94,432 2,1,331 1,260 4,452 5,137 9,763 11,305 3,963 11,305 3,963 185 7,167 - 36,022 104,368 1,080 103,288 52,758	16,546 4,729 \$7,000,000 under \$10,000,000 (20)  10  118,474 3,001 276 9,926 125 95,451 4,252 1,056 988 67 3,332 35,670 3,475 2,836 20,971 8,388 5,237 218 5,019 122 3,029 - 35,670 82,804 600 82,204 47,406	2,915  \$10,000,000 under \$20,000,000 (21)  7  134,721 8,104 1,224 3,760 296 103,644 2,084 4,88 350 13,644 1,127 43,832 5,292 8,967 24,102 5,471 505 30 4,936 4,936 43,832 90,889 420 90,469 58,378	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784
7733	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Items  Number of returns.  Total gross estate.  Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock.  Cash. Mortgages and notes. Taxable insurance. Annuities. Other property.  Total deductions.  Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction. Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Privately owned. Religious. Other charitable. Other deductions.  Disallowed deductions.  Net estate before specific exemption. Specific exemption. Taxable estate. Gross estate tax before credits. Total tax credits.	779,351 66,243 \$700,000 (12) 199 219,980 28,015 8,519 10,448 2,184 132,869 12,227 71,634 7,558 8,698 29,990 25,388 1,058 140 140 140 140 141 143 144 145 149 149 149 149 149 149 149 149	\$800,000 (13) 168 192,777 17,533 10,715 14,425 1,675 118,230 3,944 265 9,323 50,013 7,428 4,276 8,839 3,281 1,085 2,946 1,085 5,976 1,080	\$900,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172 177 9,941 37,799 5,730 9,425 16,484 6,160 829 334 4,515	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15)  441  801,768 79,095 34,082 61,994 11,709 488,936 41,774 18,985 11,994 12,265 94,117 58,233 32,456 94,117 58,233 32,456 94,117 58,233 32,584 2,333 52,093 72 8212,608 589,160 26,460 193,428 28,000	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 837 29,938 14,676 13,211 28,347 52,804 34,151 502 33,649 1,820 16,833 109,038 274,614 6,720 109,038 274,614 6,720 267,894 106,187	80,955 2,781  ific exempt \$3,000,000 under \$4,000,000 (17)  33  Thousand dolls  169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 24,767 6,152 14,045 24,914 9,656 3,265 1,106 6,275 24,914 9,656 2,159 116 6,275 54,767  114,511 1,980 112,531 49,345 8,428	71,397 8,018 ion classes: \$\( \pm, \) 000,000 under \( \pm, \) 5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 31 8,887 78,708 4,003 3,320 24,504 46,881 1,383 20 1,363 2,806 42,692 78,708 88,299 1,200 87,099 41,236 6,613	33,911 9,809  -Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 1,283 94,432 4,122 4,1331 1,260 4,432 5,137 9,817 9,763 11,305 3,963 11,305 3,963 185 7,167 - 36,022 104,368 10,280 103,288 852,758 9,933	16,546 4,729 \$7,000,000 unin,000 (20)  10  118,474 3,001 276 9,926 1,056 988 67 3,332 35,670 3,475 2,836 20,971 8,388 5,237 218 5,019 122 3,029 35,670 82,804 600 82,004 47,406 8,246	2,915  \$10,000,000 under \$20,000,000 (21)  7  134,721  8,104 1,224 3,760 296 103,644 2,084 4,88 350 13,644 1,127 43,832 5,292 8,967 24,102 5,471 505 30 4,936 4,936 - 43,832 90,889 420 90,469 58,378 13,295	\$20,000,00 or more (22)  1 31,676 59 2,002 26,784 132 3,918 2,966 902 50 3,918 27,758 60 27,698 19,716 4,038
778	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Total gross estate.  Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock. Cash. Mortgages and notes. Taxable insurance. Annuities. Other property. Total deductions. Puneral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction.  Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Privately owned. Religious. Other charitable. Other deductions. Bisallowed deductions. Allowable deductions. Net estate before specific exemption. Specific exemption. Taxable estate. Gross estate tax before credits. Total tax credits. State inheritance, etc., taxes.	779,351 66,243 \$700,000 (12) 199 219,980 28,015 8,519 10,448 2,184 132,869 13,334 5,992 5,923 449 12,227 71,634 7,558 8,698 29,990 25,388 1,058 1,436 1,43	\$800,000 under \$900,000 (13)  168  192,777  17,533 10,715 14,425 1,675 118,230 3,894 265 9,323 50,013  7,428 4,276 8,839 3,281 1,085 2,196 5,82 4,976 10,080 132,684 41,691 5,447 4,200 164	\$900,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,772 9,9411 37,799 5,730 9,425 16,484 6,160 829 334 495 296 5,035 - 37,799 117,269 7,440 109,829 35,143	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15) 441 801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 52,265 212,616 27,733 32,456 94,117 58,233 3,807 1,223 2,584 2,333 2,584 2,333 2,584 2,333 52,093 72 8 8 8 1,608 8 8 9,160 8 8 9,160 8 8,266 8 9,160 8 8,266 8 9,160 8 9,170 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (7) 383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 109,038 14,676 13,211 28,347 52,804 34,151 502 33,649 1,820 16,833 109,038 274,614 6,720 109,038 274,614 6,720 109,038 274,614 6,720 109,038	80,955 2,781  ific exempt \$3,000,000 under \$4,000,000 (17)  33  Thousand dolls  169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 1,525 1,525 14,045 24,914 9,656 3,265 1,106 6,275 6,152 14,045 24,914 1,980 1,166 6,275 54,767 114,511 1,980 112,531 149,345 8,428 7,447 7	71,397 8,018 ion classes \$\( \),000,000 under \$\( \),000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 31 8,887 78,708 4,003 3,320 24,504 46,881 1,383 20 1,363 2,806 42,692 78,708 88,299 1,206 87,099 41,236	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 19,368 19,368 1,260 4,362 1,331 1,260 4,362 7,859 36,022 5,137 9,817 9,763 11,305 3,963 3,643 3,643 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 10,3288	16,546 4,729 \$7,000,000 under \$10,000,000 (20)  10  118,474 3,001 276 9,926 125 95,451 4,252 1,056 988 67 3,332 35,670 3,475 2,836 20,971 8,388 5,237 218 5,019 122 3,029 - 35,670 82,804 600 82,204 47,406	2,915  \$10,000,000 under \$20,000,000 (21)  7  134,721 8,104 1,224 3,760 103,644 2,084 4,88 350 13,644 1,1127 43,832 5,292 8,967 24,102 5,471 505 30 4,936 43,832 90,889 420 90,469 58,378 13,295 10,810	\$20,000,000 or more (22)  31,676  59 2,002 26,784 454 2,245 - 132 3,918 2,966 902 - 50 - 3,918 27,758 60 27,698
778	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Items  Number of returns.  Total gross estate.  Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock.  Cash Mortgages and notes. Taxable insurance. Annuities. Other property.  Total deductions.  Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction.  Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Privately owned. Privately owned. Religious. Other charitable. Other deductions.  Disallowed deductions.  Net estate before specific exemption. Specific exemption. Taxable estate. Cross estate tax before credits.  Total tax credits.  State inheritance, etc., taxes. Federal gift taxes. Prior transfers.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 112,869 13,354 5,992 5,923 5,923 5,923 5,923 5,923 71,634 7,558 8,698 1,05	\$800,000 under \$900,000 (13)  168  192,777  17,533 10,715 14,425 1,675 118,230 11,417 5,300 3,894 265 9,323  50,013  7,428 4,276 29,467 8,839 3,281 1,085 2,196 582 4,976 1 50,013 142,762 10,080 132,684 41,691 5,447 4,200 164 961	\$900,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172 177 9,941 37,799 5,730 9,425 16,484 6,160 829 334 495 296 5,035 7,440 109,829 37,799 117,269 7,440 109,829 35,143 4,515 3,729 54 651	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15)  441  801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 11,799 22,265 212,616 27,733 32,456 94,117 58,233 32,456 94,117 94,11	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 109,038 14,676 13,211 28,347 52,804 34,151 502 23,649 1,820 16,833 274,614 6,720 267,894 109,038 274,614 6,720 267,894 109,038 17,597 15,123 549 1,493	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17)  33 Thousand dells  169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 1,97 18,795 54,767 6,152 14,045 24,914 9,656 3,265 1,106 2,159 116 6,275 54,767 114,511 1,980 112,531 149,345 8,428 7,447 7 846	71,397 8,018 ion classes: \$\( \),000,000 under \( \) \$\( \)\$,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 8,887 78,708 4,003 3,320 24,504 46,881 1,383 200 1,363 2,806 42,692 78,708 88,299 1,200 87,999 1,200 87,999 41,236 6,613 6,522 71	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 1,283 94,432 4,122 1,331 1,260 436 7,859 36,022 1,331 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 310 310 310 310 310 310 310 310 31	\$7,000,000 \$7,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000	\$10,000,000 under \$20,000,000 (21)  7  134,721  8,104 1,224 3,760 296 103,644 2,084 4,88 350 13,644 1,127 43,832 5,292 8,967 24,102 5,471 505 30 4,936 4,936 4,936 43,832 90,889 420 90,469 58,378 13,295 10,810 2,249 3	\$20,000,00 or more (22)  1 31,676 59 2,002 26,784 2,245 132 3,918 2,966 902 50 3,918 27,758 60 27,698 19,716 4,038 3,908
778	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Items  Number of returns.  Total gross estate.  Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock.  Cash. Mortgages and notes. Taxable insurance. Annuities. Other property.  Total deductions.  Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction.  Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Privately owned. Religious. Other charitable. Other deductions.  Disallowed deductions.  Disallowed deductions. Allowable deductions.  Net estate before specific exemption. Specific exemption. Texable estate. Gross estate tax before credits. Total tax credits.  State inheritance, etc., taxes. Foderal gift taxes. Froreign death duties.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 132,869 13,354 5,992 5,923 5,923 71,634 7,558 8,698 1,058 140 918 14,267 140 15,364 16,466 11,940 136,406 41,924 4,700 3,991 7 645 57	\$800,000 under \$900,000 (13)  168  192,777  17,533 10,715 14,425 1,675 118,230 11,417 5,300 3,894 265 9,323  50,013  7,428 4,276 229,467 8,839 3,281 1,085 2,196 5,82 4,976 10,080 132,684 41,691 5,447 4,200 164 961 122	213,868 2,375  \$900,000 under \$1,000,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172 177 9,941 37,799 5,730 9,425 16,484 6,160 829 334 495 5,035 37,799 117,269 7,440 109,829 35,143 4,515 3,729 54 651 81	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15)  441  801,768 79,095 34,082 61,994 11,709 488,936 41,779 488,936 212,616 27,733 32,456 594,117 58,233 3,807 1,223 2,584 2,333 52,093 1,223 2,584 2,333 52,093 1,223 2,584 2,333 52,093 1,223 2,584 2,333 52,093 1,223 2,584 2,333 52,093 1,234 1,477 936	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 109,038 14,676 13,211 28,347 52,804 34,151 502 33,649 1,620 16,833	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17)  33 Thousand dolls  169,278 24,334 1,749 8,728 24,334 1,749 1,785 101,524 9,169 1,872 1,525 197 18,795 54,767 6,152 14,045 24,914 9,656 3,265 1,106 2,159 116 6,275 54,767 114,511 1,980 112,531 49,345 8,428 7,447 7,846 128	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 31 8,887 78,708 4,003 3,320 24,504 46,881 1,383 2,806 42,692 78,708 88,299 1,200 87,098 41,236 6,613 6,522 71 20	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 19,368 1,260 4,402 21,331 1,260 4,367 7,859 36,022 5,137 9,763 310,3643 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,993 310 3,643 11,305 3,993 310 3,643 11,305 3,993 310 3,643 11,305 3,993 310 3,643 11,305 3,993 310 3,643 11,305 3,993 310 3,643 11,305 3,993 310 3,643 11,305 3,643 11,306 11,3	\$7,000,000 under \$10,000,000 (20)  10  118,474  3,001 276 9,926 9,126 95,451 4,252 1,056 988 67 3,332 35,670 3,475 2,836 5,237 218 5,019 122 3,029 35,670 82,804 600 82,204 47,406 8,144 102	2,915  \$10,000,000 under \$20,000,000  (21)  7  134,721  8,104 1,224 3,760 103,644 2,084 4,88 350 13,644 1,1127 43,832 5,292 8,967 24,102 5,471 505 30 4,936 43,832 90,889 4,20 90,469 58,378 13,295 10,810 2,249 3 333	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 454 - 2,245 - 132 3,918 2,966 902 - 50 - 3,918 27,758 60 27,698 19,716 4,038 3,908 3,908
78 1 2 34567 89012 3 4567 39 01234 56 7300 123 5 5	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Items  Number of returns.  Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock. Cash. Mortgages and notes. Taxable insurance. Annuities. Other property.  Total deductions.  Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction. Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Privately owned. Religious. Other deductions.  Disallowed deductions.  Mate state before specific exemption. Specific exemption. Taxable estate. Gross estate tax before credits. Total tax credits. State inheritance, etc., taxes. Federal gift taxes. Prior transfers. Foreign death duties. Net tax liability.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 112,869 13,354 5,992 5,923 5,923 5,923 5,923 5,923 71,634 7,558 8,698 1,05	\$800,000 under \$900,000 (13)  168  192,777  17,533 10,715 14,425 1,675 118,230 11,417 5,300 3,894 265 9,323  50,013  7,428 4,276 29,467 8,839 3,281 1,085 2,196 582 4,976 1 50,013 142,762 10,080 132,684 41,691 5,447 4,200 164 961	\$900,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172 177 9,941 37,799 5,730 9,425 16,484 6,160 829 334 495 296 5,035 7,440 109,829 37,799 117,269 7,440 109,829 35,143 4,515 3,729 54 651	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15)  441  801,768 79,095 34,082 61,994 11,709 488,936 41,794 18,985 11,994 11,799 22,265 212,616 27,733 32,456 94,117 58,233 32,456 94,117 94,11	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 109,038 14,676 13,211 28,347 52,804 34,151 502 23,649 1,820 16,833 274,614 6,720 267,894 109,038 274,614 6,720 267,894 109,038 17,597 15,123 549 1,493	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17)  33 Thousand dells  169,278 24,334 1,749 8,728 1,385 101,524 9,169 1,872 1,525 1,97 18,795 54,767 6,152 14,045 24,914 9,656 3,265 1,106 2,159 116 6,275 54,767 114,511 1,980 112,531 149,345 8,428 7,447 7 846	71,397 8,018 ion classes: \$\( \),000,000 under \( \) \$\( \)\$,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 8,887 78,708 4,003 3,320 24,504 46,881 1,383 200 1,363 2,806 42,692 78,708 88,299 1,200 87,999 1,200 87,999 41,236 6,613 6,522 71	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 1,283 94,432 4,122 1,331 1,260 436 7,859 36,022 1,331 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 310 310 310 310 310 310 310 310 31	\$7,000,000 \$7,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000	\$10,000,000 under \$20,000,000 (21)  7  134,721  8,104 1,224 3,760 296 103,644 2,084 4,88 350 13,644 1,127 43,832 5,292 8,967 24,102 5,471 505 30 4,936 4,936 4,936 43,832 90,889 420 90,469 58,378 13,295 10,810 2,249 3	\$20,000,000 or more  (22)  1  31,676  59  2,002  26,784  454  -  2,245  -  132  3,918  2,966  902  -  50  -  3,918  27,758  27,758  60  27,698  19,716  4,038  3,908
778	Information items:     Jointly owned property.     Powers of appointment.  Items  Number of returns.  Items  Number of returns.  Total gross estate.  Real estate. Federal bonds. State and municipal bonds. Other bonds. Corporate stock.  Cash. Mortgages and notes. Taxable insurance. Annuities. Other property.  Total deductions.  Funeral and administration expenses. Debts and mortgages. Net losses during administration. Marital deduction.  Total charitable bequests. Education, scientific, or literary institutions, total. Publicly owned. Privately owned. Religious. Other charitable. Other deductions.  Disallowed deductions.  Disallowed deductions. Allowable deductions.  Net estate before specific exemption. Specific exemption. Texable estate. Gross estate tax before credits. Total tax credits.  State inheritance, etc., taxes. Foderal gift taxes. Froreign death duties.	779,351 66,243 \$700,000 under \$800,000 (12) 199 219,980 28,015 8,519 10,448 2,184 132,869 13,354 5,992 5,923 5,923 71,634 7,558 8,698 1,058 140 918 14,267 140 15,364 16,466 11,940 136,406 41,924 4,700 3,991 7 645 57	\$800,000 under \$900,000 (13)  168  192,777  17,533 10,715 14,425 1,675 118,230 11,417 5,300 3,894 265 9,323  50,013  7,428 4,276 229,467 8,839 3,281 1,085 2,196 5,82 4,976 10,080 132,684 41,691 5,447 4,200 164 961 122	213,868 2,375  \$900,000 under \$1,000,000 (14)  124  155,068  15,064 9,803 7,920 1,972 93,206 9,471 4,342 3,172 177 9,941 37,799 5,730 9,425 16,484 6,160 829 334 495 5,035 37,799 117,269 7,440 109,829 35,143 4,515 3,729 54 651 81	140,231 2,087 Net estate \$1,000,000 under \$2,000,000 (15)  441  801,768 79,095 34,082 61,994 11,709 488,936 41,779 488,936 212,616 27,733 32,456 594,117 58,233 3,807 1,223 2,584 2,333 52,093 1,223 2,584 2,333 52,093 1,223 2,584 2,333 52,093 1,223 2,584 2,333 52,093 1,223 2,584 2,333 52,093 1,234 1,477 936	184,767 7,176 before spec: \$2,000,000 under \$3,000,000 (16)  112 (1  383,652 24,803 12,159 39,465 2,120 243,535 22,907 4,550 3,338 109,038 14,676 13,211 28,347 52,804 34,151 502 33,649 1,620 16,833	80,955 2,781 ific exempt \$3,000,000 under \$4,000,000 (17)  33 Thousand dolls  169,278 24,334 1,749 8,728 24,334 1,749 1,785 101,524 9,169 1,872 1,525 197 18,795 54,767 6,152 14,045 24,914 9,656 3,265 1,106 2,159 116 6,275 54,767 114,511 1,980 112,531 49,345 8,428 7,447 7,846 128	71,397 8,018 ion classes \$4,000,000 under \$5,000,000 (18)  20  167,007 5,820 6,531 26,914 3,297 101,846 10,627 2,141 913 31 8,887 78,708 4,003 3,320 24,504 46,881 1,383 2,806 42,692 78,708 88,299 1,200 87,098 41,236 6,613 6,522 71 20	33,911 9,809 —Continued \$5,000,000 under \$7,000,000 (19)  18  140,390 4,651 5,648 19,368 19,368 1,260 4,402 21,331 1,260 4,367 7,859 36,022 5,137 9,763 310,3643 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,953 310 3,643 11,305 3,993 310 3,643 11,305 3,993 310 3,643 11,305 3,993 310 3,643 11,305 3,993 310 3,643 11,305 3,993 310 3,643 11,305 3,993 310 3,643 11,305 3,993 310 3,643 11,305 3,643 11,306 11,3	\$7,000,000 under \$10,000,000 (20)  10  118,474  3,001 276 9,926 9,126 95,451 4,252 1,056 988 67 3,332 35,670 3,475 2,836 5,237 218 5,019 122 3,029 35,670 82,804 600 82,204 47,406 8,144 102	2,915  \$10,000,000 under \$20,000,000  (21)  7  134,721  8,104 1,224 3,760 103,644 2,084 4,88 350 13,644 1,1127 43,832 5,292 8,967 24,102 5,471 505 30 4,936 43,832 90,889 4,20 90,469 58,378 13,295 10,810 2,249 3 333	\$20,000,000 or more (22)  1 31,676 59 2,002 26,784 2,245 132 3,918 2,966 902 50 3,918 27,758 60 27,698 19,716 4,038 3,908 3,908

See text for "Explanation and Classifications of Terms." Less than \$500.

										Gros	s estate c	lasses								
	Items	Total	Under \$60,000	\$60,000 under \$70,000	\$70,000 under \$80,000	\$80,000 under \$90,000	\$90,000 under \$100,000	\$100,000 under \$120,000	\$120,000 under \$150,000	\$150,000 under \$200,000	\$200,000 under \$300,000	\$300,000 under \$500,000	\$500,000 under \$1,000,000	under	under	under	\$5,000,000 under \$10,000,000	\$10,000,000 under \$20,000,000	\$20,000,000 or more	
		(1)	/ (2)	2 (3)	3 (4)	4 (5)	<u>:</u> (6)	′ (7) -	7 (8)	§ (9)	9 (10)	/c (11)	′′ (12)	(13) د '	· ; (14)	(15)	(16)	(17)	(18)	]
( <u>i</u> )	Number of returns	38,515	,	1,824	3,391	2,860	2,426	3,966	5,670	6,012	5,489	3,554	2,198	759	181	100	56	21	7	ı
						· · · · · ·		····		,	(Thousand do	llars)					·	,	,	4
2	Total gross estate	9,995,884	52	121,855	254,162	242,859	230,306	434,324	765,339	1,037,119	1,328,557	1,353,839	1,499,764	1,037,810	442,297	383,003	377,566	293,399	193,633	2
3 4 5 6 7	Real estate. Federal bonds State and municipal bonds Other bonds Corporate stock.	1,947,029 471,299 342,420 99,568 4,596,789	50 - - -	40,883 8,460 294 779 32,477	86,290 16,453 632 1,783 67,552	83,472 15,376 663 1,638 64,807	74,630 14,961 567 1,974 68,663	144,549 25,060 1,216 2,813 127,233	225,261 42,717 2,922 5,692 240,583	271,037 57,124 5,906 8,864 353,928	313,231 66,996 13,173 13,330 517,822	254,681 60,126 23,638 15,979 627,855	212,904 73,199 51,487 18,862 802,914	105,917 43,155 68,438 11,249 619,960	44,693 16,042 35,847 3,046 272,201	40,892 12,542 37,432 6,906 230,235	20,081 10,865 35,341 4,366 235,046	17,586 1,543 16,649 1,833 221,954	10,872 6,680 48,215 454 113,559	3 4 5 6 7
8 9 10 11 12	Cash	945,071 350,037 474,864 41,490 727,317	1 - - 1	21,776 5,404 4,145 503 7,134	45,323 10,730 9,114 791 15,494	40,224 11,302 9,059 662 15,656	35,298 9,264 8,848 608 15,493	64,567 20,231 17,527 968 30,160	102,418 34,719 52,761 3,027 55,239	121,813 47,183 84,461 3,648 83,155	139,223 56,577 95,512 5,179 107,514	120,201 51,672 82,036 4,253 113,398	114,187 47,745	63,197 30,924 27,010 1,586 66,374	20,079 7,557 6,914 1,044 34,874	19,265 8,966 3,445 263 23,057	22,031 5,478 2,569 61 41,728	5,858 1,540 2,281 14,250 9,905	9,611 744 492 34 2,972	8 9 10 11 12
13	Total deductions	3,034,941	1	6,778	19,851	22,205	23,702	55,274	200,362	321,929	416,883	438,023	479,385	325,427	158,573	139,366	156,761	135,877	134,544	13
14 15 16	Funeral and administrative expenses.  Debts and mortgages  Net losses during administration	425,724 455,699 890	1	5,425 1,176	13,727 4,625 10	12,902 5,737 26	11,984 6,617 47	22,534 15,296 30	34,316 23,865 125	45,558 41,164 179	58,889 65,216 313	59,468 69,051 107	60,408 74,524	39,928 52,698	15,988 25,705	14,890 21,290	14,638 21,366	10,047 22,711	5,021 4,658	14 15
17	Marital deduction	1,642,301	_	66	814	2,469	3,917	14,417	136,590	226,700	273,982	278,111	45 283,399	172,021	59,403	48,930	64,718	52,649	24,115	16 17
18	Total charitable bequests	509,364	-	108	663	1,068	1,132	2,986	5,421	8,247	18,285	31,257	60,948	60,359	57,375	54,256	56,039	50,470	100,750	18
19	Education, scientific, or literary institutions, total.	111,612	-	7	69	120	- 101	384	1,022	1,189	2,794	7,092	11,820	11,068	11,353	13,097	19,928	6,264	25,304	19
20 21 22 23	Publicly owned. Privately owned. Religious. Other charitable.	22,110 89,502 51,727 346,025	- - -	1 6 67 34	26 43 353 241	63 57 533 415	21 80 610 421	188 196 1,164 1,438	348 674 1,791 2,608	358 831 2,132 4,926	662 2,132 4,334 11,157	2,276 4,816 6,302 17,863	3,548 8,272 8,789 40,339	3,079 7,989 8,874 40,417	4,916 6,437 7,027 38,995	4,858 8,239 5,556 35,603	1,548 18,380 1,525 34,586	218 6,046 183 44,023	( <sup>1</sup> ) 25,304 2,487 72,959	20 21 22 23
24	Other deductions	963	_	( <sup>1</sup> )	12	3	5	11	45	81	198	29	61	416	102	-	-	_		24
	Disallowed deductions	916	- 1	-	5	5	5	34	51	153	190	78	151	8	236	-	-	-	-	25
27	Net estate before specific exemption	6,961,859 2,310,880	51	6,778 115,077 109,440	19,846 234,316 203,460	22,200 220,659 171,600	23,697 206,609 145,560	55,240 379,084 237,960	200,311 565,028 340,200	321,776 715,343 360,720	911,864 329,340	437,945 915,894	1,020,530	712,391	158,337 283,960	139,366 243,637	156,761 220,805	135,877	134,544 59,089	26 27
29	Taxable estate	1 450 070	(1)	5,637 190	30,856 1,680	49,059 3,876	61,049 5,891	141,124 17,144	224,828 34,724	354,623 65,078	582,524 128,295	213,240 702,654 179,970	131,880 888,650 256,955	45,540 666,851 218,477	10,860 273,100 101,114	6,000 237,637 98,386	3,360 217,445 105,736	1,260 156,262 91,087	420 58,669 37,694	28 29 30
31	Total tax credits	160,677	_	7	27	61	122	420	1,444	3,095	7,972	14,804	26,618	29,228	15,617	16,998	17,508	19,556	7,200	31
32 33 34 35	State inheritance, etc., taxesv Federal gift taxes Prior transfers Foreign death duties	131,479 7,199 17,922 4,077	-	4 1 2 (1)	11 3 12 1	18 8 31 4	19 10 81 12,	180 31 194 15	726 66 631 21	1,637 178 1,174 106	5,048 259 2,350 315	10,350 313 3,736 405	21,149 315 4,238 916	24,547 1,227 2,528 926	13,476 632 .1,087 422	14,394 636 1,627 341	16,824 380 189	16,026 3,140 42 348	7,070	32 33 34 35
36	Net tex liebility	1,185,620	(¹)	183	1,653	3,815	5,769	16,724	33,280	61,983	120,323	165,166	230,337	189,249	85,497	81,388	88,228	71,531	30,494	36
37 38	Information items: Jointly owned property Powers of appointment	779,351 66,243	<del>-</del> .	14,537 354	22,827 758	20,012 1,005	19,175 746	36,981 1,741	119,234 2,360	169,798 2,379	157,626 6,651	114,996 10,449	71,032 13,856	23,126 10,946	4,731 6,189	2,037 5,574	2,429 3,235	681	129 -	37 38

			7								Gross e	state class	ses						
	Items	Total	Under \$60,000	\$60,000 under \$70,000	\$70,000 under \$80,000	\$80,000 under \$90,000	\$90,000 under \$100,000	\$100,000 under \$120,000	under	\$150,000 under \$200,000	\$200,000 under \$300,000	\$300,000 under \$500,000	\$500,000 under \$1,000,000	under	under	\$3,000,000 under \$5,000,000	under	\$10,000,000 under \$20,000,000	\$20,000,000
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	Number of returns	17,170	11	4,334	2,910	2,409	2,119	3,210	1,446	391	187	92	44	12	3	1	1	_	_
			·			1	L	·			(Thousand dol	lars)	<del></del>		·		l		·
2	Total gross estate	1.652.133	584	279,748	217,618	204,657	201,079	351,242	187,141	66,376	44,645	34,956	30,448	15,053	7,721	4,949	5,916	_	
3	Real estate	562,130	296	104,944	84,498	73,838	68,704	117,001	63,598	23,173	12,624	7,498	4,380	1,094	280	107	95		<del>                                     </del>
4	Federal bonds	82,597 9.196	1	17,042 481	11,244 276	10,996 208	10,623	17,037 615	5,654 312	3,221 374	2,778 347	2,364	982	535	32	-	88	-	-
6	Other bonds	10,046	] [	1,373	812	1,017	985	2,124	1,105	579	943	1,282 472	2,074 385	754 177	713 74	405	996	_	] []
7	Corporate stock	388,061	37	55,983	38,550	41,369	43,782	80,636	43,569	15,635	15,466	15,287	15,776	8,708	5,183	3,865	4,215	-	-
8	Cash	206,958 64,867	75 46	46,414	30,695 8,180	26,157 8,580	24,646 8,166	41,106 13.770	18,590 7,467	5,536 2,505	4,423 1,545	3,687 707	2,697 1,163	1,441	808 261	508	175	-	-
10	Taxable insurance	177,012	76	19,875	23,123		25,626	45,072	26,675	6,938	2,638	694	1,460	332	281	-	182 143	-	[]
11 12	Annuities	7,164 144,102	53	932 21,062	983 19,257	842 17,571	1,315 16,873	2,109 31,772	699 19,472	220 8,195	46 3,835	9 2 <b>,9</b> 56	1,531	5 1;354	89	- 64	18	-	] -[
														<del></del>					
13	Total deductions	915,179	194	92,035	107,027	107,813	109,115	194,335	115,531	51,606	38,440	33,439	31,115	16,070	7,643	4,910	5,906	<u> </u>	ļ <u>-</u> i
14 15	Funeral and administrative expenses.  Debts and mortgages	71,683 149,040	33 81	15,133 14,017	9,697 15,050	8,201 13,158	7,647 13,118	12,646 23,060	7,629 26,489	3,451 17,750	2,305 10,376	1,925 6,541	1,436 5,835	813 3,498	319 28	332 19	116 20	l -	-
16	Net losses during administration	872	20	105	219	23	95	295	60	10	28	17	- 1	- '	i -	-	-	] [	] []
17	Marital deduction	533,836	60	55,692	74,988		82,622	147,935	68,371	12,807	4,788	1,812	1,576	853	1,365	-	2,890	-	l - i
18	Total charitable bequests	159,536	-	7,033	7,069	8,353	5,560	10,399	12,914	17,585	20,943	23,136	22,268	10,906	5,931	4,559	2,880	-	-
19	Education, scientific, or literary institutions, total.	36,160	-	1,209	781	1,321	861	1,860	1,889	2,490	5,952	4,033	3,920	2,357	2,085	4,522	2,880	-	-
20 21	Publicly owned	8,454 27,706		317 892	126 655	1,081	114 747	585 1,275	525 1,364	722	1,068 4,884	1,398 2,635	1,174 2,746	745 1,612	2,085	4,522	1,440	_	<u>-                                    </u>
22	Religious	34,088	- 1	2,510	2,433	2,409	1,745	2,500	3,899	4,626	5,223	5,005	3,070	668	2,005	7,522	-,	_	-
23	Other charitable	89,288	-	3,314	3,855	4,623	2,954	6,039	7,126	10,469	9,768	14,098	15,278	7,881	3,846	37		-	[ - ]
24	Other deductions	212		55	4	1	73		68	3		8			<u> </u>	-		<u> </u>	
25	Disallowed deductions	5,277	-	187	117	190	213	500	488	31	228	. 36	1,930	1,357	-	-	-	-	-
26	Allowable deductions	909,902	194	91,848	106,910	107,623	108,902	193,835	115,043	51,575	38,212.	33,403	29,185	14,713	7,643	4,910	5,906		
27	Net estate before specific exemption	742,231	390	187,900	110,708	97,034	92,177	157,407	72,098	14,801	6,433	1,553	1,263	340	78	39	10	-	- 1
28 29	Specific exemption	1,030,220	640	260,040	174,600	144,480	127,140	192,600	86,820	23,460	11,220	5,520	2,680	720	180	60	60	-	-
30	Gross estate tax before credits	-	_	_	_	] [	_	_	_ [		-	_	-	_		_			:
31	Total tax credits		_					_		_				_					<del>                                     </del>
32	State inheritance, etc., taxes	- 1	_		- 1		_							<u>-</u>		<del></del>		<u> </u>	<del>                                     </del>
33	Federal gift taxes	-	-	-	-	-	_	-	-1	-	- 1	-	-	-	-	-	-	-	- 1
34 35	Prior transfers	- 1	-	-		-	-	-	-	-	- 1	-	-	-	-	-	-	-	- 1
ارر						<u> </u>									<u> </u>				ļi
36	Information items: Jointly owned property	438,473	87	58,400	65,546	62,882	66,206	120,522	48,561	9,603	4,133	1,209	205	196	923	l		<u>.</u>	-
37	Powers of appointment	1,330	-	114	106	110	174	299	29	24	304	1,209	203	130	923	25	]	ı	[]

## ESTATE TAX RETURNS FILED DURING 1959

Table 5. —TAXABLE ESTATES, NUMBER OF RETURNS, BY GROSS AND NET ESTATE CLASSES

(Citizens and resident aliens)

	l				Net estate	before spec	ific exempti	on classes		·	
Gross estate classes	Total	Under \$60,000	\$60,000 under \$80,000	\$80,000 under \$100,000	\$100,000 under \$150,000	\$150,000 under \$200,000	\$200,000 under \$300,000	\$300,000 under \$400,000	\$400,000 under \$500,000	\$500,000 under \$600,000	\$600,000 under \$700,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Caxable returns: Under \$60,000\$70,000\$70,000 under \$70,000\$80,000 under \$80,000\$80,000\$80,000\$80,000\$80,000\$80,000\$80,000\$80,000\$80,000\$80,000	1 1,824 3,391 2,860	1 - - -	1,824 3,391 1,862	- - - 998	- - -	- - - -	-	. · - -	- - -	-	
\$90,000 under \$100,000	2,426	-	487	1,939	-	-	-	-	-	-	
\$100,000 under \$120,000 \$120,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$500,000 \$500,000 under \$1,000,000	3,966 5,670 6,012 5,489 3,554 2,198	-	571 2,061 1,355 178 30	1,698 461 1,440 563 58 13	1,697 3,148 1,391 1,887 390 30	1,826 916 856 67	1,945 870 420	1,002	- - 348 368	384	
\$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 under \$10,000,000. \$10,000,000 under \$20,000,000. \$20,000,000 or more.	759 181 100 56 21 7	-	3 - - -	5 3 1 1 -	10 2 - - -	5 5 2 - -	12 4 2 - -	14 2 2 1	55 1 1 2 -	70 5 - 1 -	
Total	38,515	1	11,772	7,180	8,555	3,677	3,253	1,404	775	461	:
	1		•	Net estate	before spec	ific exempt	ion classes-	-Continued			
Gross estate classes	\$000 000	1404					,				
Gross estate classes	\$700,000 under \$800,000	\$800,000 under \$900,000	\$900,000 under \$1,000,000	\$1,000,000 under \$2,000,000	\$2,000,000 under \$3,000,000	\$3,000,000 under \$4,000,000	\$4,000,000 under \$5,000,000	under	\$7,000,000 under \$10,000,000	\$10,000,000 under \$20,000,000	\$20,000,0
Gloss estate classes	under	under	under	under	under	under	under	under	under	under	\$20,000,0
axable returns: Under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000 \$80,000 under \$90,000 \$90,000 under \$100,000	under \$800,000	under \$900,000	under \$1,000,000	under \$2,000,000	under \$3,000,000	under \$4,000,000	under \$5,000,000	under \$7,000,000	under \$10,000,000	under \$20,000,000	or more
axable returns: Under \$60,000 \$60,000 under \$70,000 \$70,000 under \$80,000	under \$800,000	under \$900,000	under \$1,000,000 (14)	under \$2,000,000	under \$3,000,000	under \$4,000,000 (17)	under \$5,000,000	under \$7,000,000	under \$10,000,000	under \$20,000,000	or more
ixable returns: Under \$60,000 \$60,000 under \$70,000 \$80,000 under \$80,000 \$80,000 under \$80,000 \$100,000 under \$120,000 \$120,000 under \$150,000 \$120,000 under \$200,000 \$200,000 under \$300,000	under \$800,000 (12)	under \$900,000 (13)	under \$1,000,000	under \$2,000,000	under \$3,000,000	under \$4,000,000 (17)	under \$5,000,000	under \$7,000,000	under \$10,000,000	under \$20,000,000	or more

ESTATE TAX RETURNS FILED DURING 1959

T		All dec	cedents								Married o	decedents								
					Ųnd∈	r 40			40 und	ler 50			50 una	ler 60			60 un	ler 70		\
			Net estate before	Me	en	Wor	nen	М	en	Wor	nen	Me	n	Wor	nen	М	en	Wor	nen	}
	Net estate before specific exemption classes	Number of returns	specific exemption	Number of returns	exemption (Thousand dollars)	Number of returns	Net estate before specific exemption (Thousand dollars)	returns	Net estate before specific exemption (Thousand collars)	Number of returns	Net estate before specific exemption (Thousand dollars)	Number of returns	Net estate before specific exemption (Thousand dollers)	Number of returns	Net estate before specific exemption (Thousand dollars)	Number of returns	Net estate before specific exemption (Thousand dollers)	Number of returns	Net estate before specific exemption (Thousend dollars)	ļ
	İ	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	]
	 J J	1 772 80 8,5 3,677 3,253 1,404 775	51 813,965 640,919 1,036,134 632,554 783,316 480,837 344,531	- 42 31 21 6 8	2,851 2,732 2,518 989 1,861 329	7 7 9 6 1 2	477 655 1,133 1,103 231 669	277 126 145 48 30 12	6,950 4,217	50 31 35 14 17 9	3,490 2,754 4,238 2,306 4,004 3,040 1,420	816 482 484 219 131 66 36	56,342 43,012 58,153 37,531 31,535 22,543 15,914	128 59 93 31 29 15	8,853 5,267 11,284 5,306 6,961 5,149 3,992	1 1,486 804 963 450 381 155 78	51 103,005 71,728 116,299 76,913 92,201 52,777 34,982	251 148 156 67 68 17	17,428 13,225 19,028 11,570 16,856 5,836 6,524	3 4 5 6 7
	#700,000 #700,000 er #800,000 er #900,000 er #1,000,000	461 304 199 168 124	252,369 196,401 148,346 142,764 117,269	1 1 1 -	525 605 723 -	1	696 - -	5 2 2 2 1	2,710 1,276 1,479 1,720 962	1 5 - 1	571 3,159 - - 981	18 11 3 5 6	9,802 7,119 2,213 4,214 5,538	4 2 - 2 2	2,225 1,294 - 1,749 1,991	40 32 16 13 11	21,949 20,808 11,945 11,081 10,345	10 4 6 3 3	2,554	10 11 12
	ar \$2,000,000 ier \$3,000,000 der \$4,000,000 under \$5,000,000 under \$10,000,000 00 under \$20,000,000 ,000 or more	441 112 33 20 18 10 7	589,160 274,614 114,511 88,299 104,368 82,804 90,889 27,758	-	-		-	2 - - - - -	2,240 - - - - - - -	2 3	3,068 7,027 - - - - 14,518	10 5 2 - 1 -	13,704 12,292 7,091 - 6,963	2 1 - - - -	2,533 2,872 - - - - - -	37 6 3 - 1 2 2	50,016 14,289 11,121 - 5,047 15,986 23,625	1	5,039 5,039 - 4,368 - - - -	15
	Cotal taxable returns	38,515	6,961,859	112	13,133	33	4,964	662	82,274	172	50,576	2,295	333,966	377	59,476	4,481	744,168	755	123,067	,22
	tble returns: et estate	181 16,946 43	739,628 2,603 -	4 203 - -	8,506	- 29 - -	1,317	3 824 1 -	34,186 76 -	2 106 - -	4,459 - - -	9 2,178 4 - -	92,822 240 -	1 340 - -	14,674 - - -	11 3,964 8 -	170,130 481 -	3 580 1 -	25,050 60 - -	
	Total nontaxable returns	17,170	742,231	207	8,506	29	1,317	828	, 34,262	108	4,459	2,191	93,062	341	14,674	3,983	170,611	584	25,110	28
	Grand total	55,685	7,704,090	319	21,639	62	6,281	1,490	116,536	280	55,035	4,486	427,028	718	74,150	8,464	914,779	1,339	148,177	29

at for "Explanation and Classifications of Terms."

Table 6.-NUMBER OF RETURNS AND NET ESTATE, BY NET ESTATE CLASSES, MARITAL STATUS, AGE, AND SEX OF DECEDENT-Continued

[Citizens and resident aliens]

						Marı	ried decede	nts—Conti	nued						Divorced	decedent		
			70 un	der 80			80 and	over			Age un	known			Unde	r 40		
Ì		м	en	Wo	men	Me	en	Wom	en	Me	n	Wom	en .	Me	en.	Won	ien	
	Net estate before specific exemption classes	Number of returns	Net estate before specific exemption	Number of returns	Net estate before specific exemption	Number of returns	Net estate before specific exemption	Number of returns	Net estate before specific exemption	Number of returns	Net estate before specific exemption	Number of returns	Net estate before specific exemption	Number of returns	Net estate before specific exemption		Net estate before specific exemption	l
			(Thousand dollars)		(Thousand		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand	
ŀ		(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	1
1 2 3 4 5 6 7 8	Taxable returns: Under \$60,000. \$60,000 under \$80,000. \$100,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$300,000. \$200,000 under \$400,000.	351 173	90,440 68,853 114,752 69,712 83,996 59,757 36,672	142 185 82 68 29	12,767 22,601 13,982 15,846 9,817	726 413 484 224 211 99 65	50,215 36,821 58,865 38,855 51,517 34,023 28,780	22	9,450 7,553 13,073 7,151 10,175 7,613 4,787	70 56 46 15 20 4	5,016 5,608 2,596 4,937 1,316 815	- 19 10 15 7 1 1	294 31.5 859	1 1	198 356 132 156	-		1 2 3 4 5 6 7 8
9 10 11 12 13	\$500,000 under \$600,000 \$600,000 under \$700,000 \$700,000 under \$800,000 \$900,000 under \$900,000 \$900,000 under \$1,000,000	45 33 23 20 8	21,566 17,199 16,905	5		35 22 16 10 9	11,889 8,478	1	2,973 899	1 1 - -	576 614 - -	1 1 - -	525 618 - -		-	-    -    -	-	10 11 12 13
14 15 16 17 18 19 20	\$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$4,000,000. \$4,000,000 under \$5,000,000. \$5,000,000 under \$7,000,000. \$7,000,000 under \$10,000,000. \$10,000,000 under \$20,000,000.	874	60,295 18,499 23,996 17,534 9,095		2,048	4 2	53,237 24,839 12,341 9,365 5,739 25,970	1	9,916 3,537	-	-	-	-	-	-	-	-	15 16 17 18 19 20 21
21	Total taxable returns	4,246	741,506	856	148,733	2,375	492,869	474	98,154	215	26,327	57	7,782	2 9	842		-	22
23 24 25 26 27	Nontaxable returns: No net estate Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000.	3,192			3 6 21,205 1 60	1,415	62,119	5 187		235	10,223	1 49 - -						23 24 25 26 27
28	Total nontaxable returns	3,21	139,93	1 50	0 21,265	1,419	62,119	192	8,49				<u> </u>	<del></del>		•		2
29	Grand total	7,45	881,43	7 1,35	6 169,998	3,794	554,988	666	106,649	45]	36,550	107	9,79	8	9 842	2	ــــــــــــــــــــــــــــــــــــــ	. 2

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			Men	Wor	ien	Me	n	We	omen	M	en	₩oı	nen	М	en	Wo	men
	Net estate before specific exemption classes	Number of returns	Net estate before specific exemption (Thousand	Number of	Net estate before specific exemption (Thousand	Number of	Net estate before specific exemption. (Thousand	Number of returns	Net estate before specific exemption (Thousand	Number of returns	Net estate before specific exemption (Thousand	Number of returns	Net estate before specific exemption (Thousand	Number of returns	Net estate before specific exemption (Thousand	}	Net estat before specific exemption
_			dollars)		dollars)		dollars)		dollars)		dollars)		dollara)		dollars)		(Thousand
		(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
T	axable returns:	i		ŀ		l										1	
1	Under \$60,000	ì -	-	-	-	-	- '	-	-	- 1	- '	- 1		`	-	1 -	] .
	\$60,000 under \$80,000	6		3	201	26	1,830	. 27	1,843	29	2,017	30	2,110	52	3,639	32 12	2,19
	\$80,000 under \$100,000	4		] 1	99	14	1,214	8	717	31	2,773	19	1,686	29	2,573	12	
	\$100,000 under \$150,000	3	352	1	132	20	2,317	7	904	33	4,064	14	1,653	23	2,731	25	2,92
	\$150,000 under \$200,000	4	675	4	692	8	1,444	5	790	8	1,418	9	1,547	15	2,537	2	34
	\$200,000 under \$300,000	3		2	468	7	1,628	4	1,053	20	4,752	. 7	1,661	12	2,999	15	
	\$300,000 under \$400,000	-	1,314	1	318	3	1,019	3	1,063	11	3,655	2	722	9	3,097	3	1,04
	\$400,000 under \$500,000	-	-	-	-	2	913	-	-	5	2,206	1	433	1	433	, ,	1,3
	\$500,000 under \$600,000	_	i _	1	564	_		_	_	2	1.039	_		1	589	1 1	51
	\$600,000 under \$700,000	1	653	1 -	,,,,	1 -	_	_	_	2	1,269	3	2,035	2	1.328	ءَ ا	2,0
	\$700,000 under \$800,000	1	1	ا _	_		_	_	_	5	1,542	í	783	້ ເ	728	ر آ	1.4
	\$800,000 under \$900,000	_	_	· _	_	1 [	_		_	_	1,242		,,,,	_	720	3	2,6
	\$900,000 under \$1,000,000	1 _	_	_		1 -	[	_	_	ء ا	1,816			_		1 1	-,
	7,50,550 and 7-,500,500	}	1	-		}	-	_	_	-	1,010	_		_		_	1
	\$1,000,000 under \$2,000,000	-	_	2	3,028	_	_	2	2,389	2	2,555	2	2,343	2	2,746	3	4.0
	\$2,000,000 under \$3,000,000	- ا	-	_	-	_	_	_	-	_	_		_	_		li	2,48
	\$3,000,000 under \$4,000,000	-	-	! -	_	- 1	- '	_	_	2	6,930	_		_ `	_	] -	) '
	\$4,000,000 under \$5,000,000		-	_	-	-	-	_	-	-	-	-	-	1	4,791	i -	i
	\$5,000,000 under \$7,000,000	-	1 -		-	-		-	-	-	-	-	-	1	5,990		Į.
	\$7,000,000 under \$10,000,000	-	_	-	-	-	-	_	-	-	-	-	-:	- 1	-	- 1	
	\$10,000,000 under \$20,000,000	-	-	-	-	-	-	-	-	-	-	-	- 1	-	-	-	ł
	\$20,000,000 or more	-	· -				-		-		-	- 1	_	-			
	Total taxable returns	25	4,371	. 15	5,502	80	10,365	56	8,759	149	36,036	88	14,973	149	34,181	105	25,7
u.	ontaxable returns:																
	No net estate	2	1			2				2				2		1	
	Under \$60.000	7	279	3	170	25	1,249	16	801	24	1,211	14	71.5	23	1,061	16	60
	\$60,000 under \$80,000	l <u>'</u>	1 -11	1 1	270	~	-,249	1 -	551	1 1	60	17	1	ے ا	1,001	1 **	۱ "
	\$80,000 under \$100,000	l -	1 [	_	_	_		_	_		- 50		-	l I:		1 -	1
	\$100,000 or more	] -	-	-	_	_	-	_	-	_	_	]	_	'	_	i -	i
	Total nontaxable returns	9	279	3	170	27	1,249	16	801	27	1,271	14	715	25	1,061	16	60
	Grand total	34	4,650	18	5,672	107	11 61/	72	9,560	176	37,307	102	15,688	174	35,242	121	26.2
	Ulding total	] 34	4,650	18	2,072	107	11,614	72	9,760	1./6	37,307	102	12,088	174	35,242	1 121	26,34

=				Div	orced deced	ent—Contin	nued			Unmarried decedents								
			80 and	i over			Age w	nknown			Unde	er 40			40 uzu	der 50		
	Net estate became anadole annual and	М	en	Wa	Women		Men		Women		Men		nen	Men		Women		
	Net estate before specific exemption classes	Number of returns	Net estate before specific exemption (Thousand dollars)	Number of returns	Net estate before specific exemption (Thousand dollars)	Number of returns	Net estate before specific exemption (Thousand dollars)	Number of returns	Net estate before specific exemption (Thousand dollers)	Number of returns	Net estate before specific exemption (Thousand dollers)	Number of returns	Net estate before specific exemption (Thousand dollars)	Number of returns	Net estate before specific exemption (Thousand dollars)	Number of	Net estate before specific exemption (Thousand dollars)	
		(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	1
1 2 3 4 5 6 7 8	Taxable returns: Under \$60,000. \$60,000 under \$50,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000.	- 17 4 10 6 10 7	340 1,195 1,047	21 16 16 8 10 7	1,900 1,422 2,355	- 6 1 2 - -	422 81 217 - - -	- 2 4 1 - 1	144 347 127 - 264	19 8 12 6 6 4 2	1,312 710 1,460 1,070 1,408 1,434 941	- 2 4 2 - 1 1	132 366 222 239 318 417	29 21 17 5 5	1,972 1,896 2,049 834 1,171 740	- 2 6 3 4 6 -	143 551 339 682 1,438	1 2 3 4 5 6 7 8
9 10 11 12 13	\$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000. \$800,000 under \$900,000. \$900,000 under \$1,000,000.	1 1 - -	556 692 - -	3 1 - -	1,583 689 - - -	1111		- - - -		2 1 -	1,302 788 -	1	629 - - -	1 - -	- 654 - -	1 1 -	513 792 -	9 10 11 12 13
14 15 16 17 18 19 20 21	\$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$4,000,000. \$4,000,000 under \$5,000,000. \$5,000,000 under \$7,000,000. \$7,000,000 under \$10,000,000. \$10,000,000 under \$20,000,000.	1 - - - 1	1,649 - - - - - 12,911	3 - - - - -	3,144 - - - - - -	1111111	111111	- - - - - -	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				1 1 1 1 1 1		-	- - - - -	111111	14 15 16 17 18 19 20 21
22	Total taxable returns	59	24,817	86	16,761	9	720	8	882	60	10,425	12	2,323	80	9,316	23	4,458	22
23 24 25 26 27	Nontaxable returns: No net estate	2 10 1 -	419 60 - -	2 16 - -	661 - - -	6111	- 300 - - -	3	115 - -	8	412 - - -	- 3 - -	117	12 - - -	615 - - -	- 3 - -	162 - - -	23 24 25 26 27
28	Total nontaxable returns	13	479	18	661	6	300	. 3	115	8	412	3	117	12	615	3	162	28
29	Grand total	72	25,296	104	17,422	15	1,020	11	997	68	10,837	15	2,440	92	9,931	26	4,620	29

ESTATE TAX RETURNS FILED DURING 1959

Unmarried decedents-Continued

		50 under 60				60 un	der 70		00.10	70 un	der 80			80 and	over	1	
Not count before consider would be	М	en	Wa	men	М	en	Wox	nen	М	en	Wor	en	Men		We	men	1
Net estate before specific exemption classes	Number of returns	Net estate before specific exemption (Thousand dollars)	Number of returns	Net estate before specific exemption (Thousand dollars)	Number of returns	Net estate before specific exemption (Thousand dollars)	Number of returns	Net estate before specific exemption (Thousand dollars)	Number of returns	Net estate before specific exemption (Thousand dollars)	Number of returns	Net estate before specific exemption (Thousand dollers)	Number of returns	Net estate before specific exemption (Thousand dollars)	Number of	Net estate before specific exemption (Thousand dollars)	1
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	1
Taxable returns: Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$300,000. \$200,000 under \$400,000. \$400,000 under \$400,000.	17 3 2	4,448 4,099 5,579 4,786 3,858 932 922	52 22 21 7 11 1	3,676 1,922 2,530 1,178 2,679 353 1,366	164 98 110 53 48 16	11,225 8,695 13,373 9,073 11,531 5,649 5,084	105 73 77 29 30 13 5	7,385 6,376 9,463 4,854 7,149 4,389 2,249	191 130 161 70 63 31 8	13,339 11,686 19,548 12,113 15,589 10,527 3,415	232 142 152 73 38 15	15,926 12,577 18,345 12,412 9,233 5,236 4,955	157 101 146 48 77 24 15	10,880 8,998 17,963 8,324 18,237 8,362 6,810	298 179 245 103 93 34 21	20,565 15,935 29,701 17,946 22,356 11,589 9,218	3 4 5 6 7 8
\$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000. \$800,000 under \$900,000. \$900,000 under \$1,000,000.	2 1 - 2	1,099 - 707 - 1,949	-	-	5 1 4 2 2	2,704 621 2,924 1,765 1,841	2 1 2 2 2	1,136 647 1,440 1,655 1,936	8 7 5 5	4,339 4,598 3,738 4,274	7 5 1 5	3,867 3,175 777 4,261	9 5 3 1	4,926 3,308 3,734 2,589 968	13 9 8 6 2	7,008 5,682 6,023 5,046 1,913	10 11 12
\$1,000,000 under \$2,000,000 \$2,000,000 under \$3,000,000 \$3,000,000 under \$4,000,000 \$4,000,000 under \$7,000,000 \$5,000,000 under \$7,000,000 \$7,000,000 under \$10,000,000 \$10,000,000 under \$20,000,000 \$20,000,000 or more	3 1 - - - -	4,120 2,447 - - -	2	2,763	4 2	4,755 4,887 - - - -	- - - - - -	-	10 1 - 1 1	13,777 2,577 - 4,280 6,178 -	6 3 - 1 -	9,518 7,498 - - 5,329 - -	12 3 - - - -	15,652 7,311	10 3 - 1	12,680 8,345 - 4,219 - - -	15 16
Total taxable returns	216	34,946	119	16,467	521	84,127	341	48,679	692	129,978	691	113,109	606	118,062	1,025	178,226	22
Nontaxable returns: No net estate	1 46 - -	2,292	2 . 24 - - -	1,071	6 92 1 -	4,229 60	2 59 - - -	2,583 - - -	10 125 - -	,5,140 - - -	9 147 - -	6,518	12 142 1	5,266 60	16 218 2	-	25 26 27
Total nontaxable returns	47	2,292	26	1,071	99	4,289	61	2,583	135	5,140	156	6,518	155	5,326	236	8,720	28
Grand total	263	37,238	145	17,538	620	88,416	402	51,262	827	135,118	847	119,627	761	123,388	1,261	186,946	29

See text for "Explanation and Classifications of Terms."

22

28

ESTATE
TAX
RETURNS
FILED
DURING
1959

		Unma	rried decede	ents—Cont	inued						Other d	ecedents		<u></u>				T
			Age ur	nknown			Unde	r 40			40 un	der 50			50 un	der 60		1
		Me	en	Wor	Women		Men		Women		Men		men	Men		Wo	men	1
	Net estate before specific exemption classes	Number of returns	exemption	Number of returns	exemption	Number of returns	Net estate before specific exemption	Number of	Net estate before specific exemption	Number of	exemption	Number of returns	Net estate before specific exemption	Number of returns	Net estate before specific exemption	Number of returns	Net estate before specific exemption	
			(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	-	(Thousand dollars)		(Thousand dollars)		(Thousand dollars)		(Thousand	İ	(Thousand	
		(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97) -	(98)	1
1 2 3 4 5	Taxable returns: Under \$60,000 \$60,000 under \$80,000 \$80,000 under \$100,000 \$100,000 under \$150,000 \$150,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$300,000	24 25 12 10 5	2,302 1,448 1,638	33 17 19 7	2,271 1,532 2,285 1,195 1,019	- 4 2 2 - 1	292 185 216 221	1 - 1	- 65 - 152	- 11 · 3 3 8	763 252 381 1,476	- 16 6 6 2 2	1,109 560 777 336 446	- 49 31 34 14	3,356 2,710 4,106 2,362 2,739	102 69 81 30 34	7,023 6,187 9,788 5,083 8,185	3 4 5 6
8	\$400,000 under \$500,000	í	431	-	686	-	382	-		-	330 -	2	688 4 <i>5</i> 0	6	2,130 1,238	6 7	1,902 3,086	
9 10 11 12 13	\$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000. \$800,000 under \$900,000. \$900,000 under \$1,000,000.	- - - - -	-	1 1 -	613 753 - -	-	1 1 1 1			- - - 1	- - - 917	1	520 - - -	2 3 2 -	1,041 1,911 1,475	6 4 1 - 1	3,172 2,504 750 - 986	10
14 15 16 17 18 19 20 21	\$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$4,000,000. \$4,000,000 under \$5,000,000. \$5,000,000 under \$5,000,000. \$7,000,000 under \$10,000,000. \$10,000,000 under \$20,000,000.	- - - - -	1 1 1	1 2 4	-	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		- - - - 1	12,850	-	1	1 - - - - -	1,900	1 - - - - -	1,223	4 1 - - -	4,781 2,405 - - - - -	
			-			-	-		-	-	-	-	-	-	-	-	-	21
22	Total taxable returns	82	10,519	84	10,354	10	1,296	3	13,067	27	4,119	37	6,786	156	24,291	346	55,852	22
23 24 25 26 27	Nontaxable returns: No net estate: Under \$60,000 \$60,000 under \$80,000 \$80,000 under \$100,000 \$100,000 or more	1 21 -	788 - - -	3 26 - -	902 - - -	- 3 - -	141 - - -		- - - -	1 8 - -	- 406 - -	13 - -	701 - -	1 42 - -	2,021	61 1 -	2,986 60	
28	Total nontaxable returns	22	788	29	902	3	141	-	-	9	406	13	701	43	2,021	62	3.046	1
29	Grand total	104	11,307	113	11,256	13	1,437	3	13,067	36	4,525	50	7,487	199	26,312	408	58,898	1

ESTATE
TAX
RETURNS
FILED
DURING
1959

								Oti	ner deceden	s—Continu	ıed			***				
			60 uno	ler 70			70 un	ier 80			80 and	lover			Ageu	unknown		
	·	1	len .	Wor	nen	Men		Women		Men		Women		Men		Wo	men	
	Number of returns	Net estate before specific exemption (Thousand	Number of returns	Net estate before specific exemption (Thousand	Number of returns	Net estate before specific exemption (Thousand	Number of returns	Net estate before specific exemption (Thousand	Number of returns	Net estate before specific exemption	Number of returns	Net estate before specific exemption (Thousand	Number of returns	Net estate before specific exemption	Number of returns	Net estat before specific exemption		
ŀ	<u> </u>		dollars)		dollara)		doilers)	<b>-</b>	dollars)		dollars)		dollars)		dollara)		dollara)	
۱		(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	
	Taxable returns: Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$200,000. \$200,000 under \$300,000. \$400,000 under \$500,000.	225 134 176 76 61 24	15,790 11,934 21,334 13,232 14,808 8,034 3,951	369 242 287 119 100 44 27	25,448 21,615 34,647 20,525 24,681 15,026 12,144	528 355 411 173 144 64 34	36,394 31,613 49,827 29,905 33,921 21,855 15,025	964 630 747 299 274 101	66,678 56,325 90,630 51,568 66,326 34,503 26,318	776 554 649 285 295 138 79	53,936 49,499 78,715 49,141 70,417 47,330 35,518	1,321 876 1,167 500 448 201	91,303 78,439 141,148 85,620 108,153 68,682 52,407	- 55 29 33 19 10 5	3,783 2,653 3,936 3,226 2,432 1,743 1,279	116 63 86 24 19 5	8,03 5,668 10,658 4,24 4,661 1,772 4,385	
	\$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000. \$800,000 under \$900,000. \$900,000 under \$1,000,000.	8 4 2 4 2	4,423 2,626 1,477 3,303 1,840	18 10 10 5 4	9,812 6,439 7,353 4,258 3,744	22 13 · 6 7	12,198 8,383 4,488 5,904 6,577	45 26 18 12 16	24,662 16,636 13,364 10,044 15,186	47 27 20 19 12	25,771 17,401 14,766 16,397 11,402	69 43 26 29 25	37,671 27,756 19,392 24,682 23,569	1	- - 828 -	3 1 3 1	1,679 63' 2,266 84:	
	\$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$4,000,000. \$4,000,000 under \$5,000,000. \$5,000,000 under \$5,000,000. \$7,000,000 under \$10,000,000. \$10,000,000 under \$20,000,000. \$20,000,000 or more.	6	7,434	11 1 1 - 1 1	15,103 2,271 3,599 - 6,484 8,595	22 1 1 - -	29,929 2,614 3,694 - - -	38 12 2 5 1 1	53,742 29,343 6,999 22,408 5,424 7,478	56 19 2 1 3 1	74,587 45,940 6,671 4,631 17,227 7,703 13,009	79 22 6 4 5 1 1	108,605 53,826 21,299 16,703 29,099 7,977 13,976 27,758	2 1	2,734 2,854 - - - - -	1 1 - - - -	1,18 2,99	
l	Total taxable returns	731	110,186	1,250	221,744	1,788	292,327	3,250	597,634	2,984	640,061	4,942	1,038,065	158	25,468	333	49,02	
	Nontaxable returns: No net estate. Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000.	3 121 - -	6,110	1 173 2 -	8,403 120 - -	3 237 . 2 -	11,461 120 -	12 373 4 - -	17,963 240 -	9 360 3 - -	17,263 180	16 577 2 -	26,973 120 -	34 - - -	1,618	2 56 - -	, 2,655	
l	Total nontaxable returns	124	6,110	176	8,523	242	1.1 , 581	389	18,203	372	17,443	595	27,093	34	1,618	58	2,65	
	Grand total	855	116,296	1,426	230,267	2,030	303,908	3,639	615,837	3,356	657.504	5.537	1,065,158	192	27.086	391	51,68	

ESTATE
TAX
RETURNS
FILED
DURING
1959

	•		All de	ecedents							Age of	decedent					-	T
			Men	Wo	men		Under	· 40 '			40 u	nder 50			50 und	ier 60	-	1
	Gross estate classes				Gross	Men		Women		ì	<i>l</i> len	Wor	ien	Me	n	Wor	nen	1
	re	Number of returns		Number of returns	estate (Thousand dollars)	Number of returns	Gross estate (Thousand dollars)	Number of returns	Gross estate (Thousand dollers)	Number of returns	Gross estate (Thousand dollars)	Number of returns	Gross estate (Thousand dollers)	Number of returns	Gross estate (Thousand dollars)	Number of returns	Gross estate (Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	1
1 2 3 4 5	Taxable returns: Under \$60,000. \$60,000 under \$70,000. \$70,000 under \$80,000. \$80,000 under \$90,000. \$90,000 under \$100,000.	1 774 1,500 1,358 1,145	52 51,791 112,579 115,389 108,760	1,050 1,891 1,502 1,281	70,064 141,583 127,470 121,546	6 20 10 7	407 1,492 846 669	2 3 2 4	127 223 176 390	17 27 32 24	1,140 2,012 2,708 2,300	- 5 19 19	334 1,433 1,591 1,043	44 104 103 85	2,965 7,839 8,811 8,078	- 41 111 -85 61	2,751 8,321 7,182 5,780	3 4
6 7 8 9 10 11	\$100,000 under \$120,000. \$120,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$300,000. \$300,000 under \$500,000. \$500,000 under \$500,000.	3,556 4,119 3,845 2,488	217,149 482,140 710,633 930,412 947,711 1,014,367	1,985 2,114 1,893 1,644 1,066 708	217,175 283,199 326,486 398,145 406,128 485,397	13 33 44 31 14 11	1,386 4,449 7,646 7,460 5,229 7,331	4 7 7 9 5 4	446 934 1,243 2,024 1,745 2,596	61 134 175 183 87 37	6,740 18,413 29,942 43,511 32,504 25,373	28 31 39 41 24 17	3,084 4,171 6,789 9,969 9,538 11,450	187 453 615 595 318 173	20,496 61,647 106,158 143,344 121,380 121,230	107 141 113 120 65 30	11,718 19,085 19,611 29,280 25,419 19,823	8 9 10
12 13 14 15 16 17	\$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 under \$10,000,000. \$10,000,000 under \$20,000,000. \$20,000,000 or more.	121 53 37 16	667,217 293,737 205,084 250,758 216,860 102,732	270 60 47 19 5	370,593 148,560 177,919 126,808 76,539 90,901	2 - - - -	3,259 - - - - -	. 1	14,526	15	19,680 5,334 - -	7 4 1 - 1	9,830 9,555 3,780 18,038	48 13 2 7	64,777 29,854 8,771 43,514	20 2 1 1	27,433 4,751 3,765 6,035	12 13 14
18	Total taxable returns	22,977	6,427,371	15,538	3,568,513	191	40,174	48	24,430	794	189,657	247	90,605	2,747	748.864	898	190,954	18
19 20 21 22 23	Nontaxable returns: Under \$60,000. \$60,000 under \$70,000. \$70,000 under \$80,000. \$80,000 under \$90,000. \$90,000 under \$100,000.	2,781 2,312 2,011	373 180,266 173,026 170,865 173,416	4 1,553 598 398 292	211 99,482 44,592 33,792 27,663	30 42 29 21	1,946 3,141 2,479 1,979	11 7 2 3	713 520 171 289	1 130 136 109 132	58 8,494 10,227 9,267 12,553	37 20 16 18	2,385 1,504 1,364 1,701	1 376 365 329 326	45 24,453 27,404 28,043 30,928	129 93 72 40	8,350 6,977 6,122 3,785	19 20 21 22
24 25 26 27 28 29	\$100,000 under \$120,000. \$120,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$300,000. \$300,000 under \$500,000. \$500,000 under \$1,000,000.	2,788 1,254 312 112 49 25	305,118 162,067 52,800 26,758 18,567 16,873	422 192 79 75 43 19	46,124 25,074 13,576 17,887 16,389 13,575	51 30 13 2	5,502 3,933 2,132 490 304	7 1 1 -	779 169 201 -	180 124 33 11	19,654 16,252 5,520 2,674 - 1,038	22 9 2 1 2	2,403 1,173 325 226 698	490 310 85 20 4	53,760 40,319 14,520 4,710 1,506	69 32 6 4 -	7,555 4,122 1,015 848	25 26
30 -31 32 33 34	\$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 under \$10,000,000. \$10,000,000 or more.	6 3 1 1	7,692 7,721 4,949 5,916	6 - - -	7,361 - - - - -		- - - -	-		- - - -	-	-	- - -	1	1,240 4,949 -	-	-	30 31 32 33 34
35	Total nontaxable returns	13,489	1,306,407	3,681	345,726	219	21,906	32	2,842	858	85,737	127	11,779	2,308	231,877	445	38,774	35
36	Grand total	36,466	7,733,778	19,219	3,914,239	410	62,080	80	27,272	1,652	275,394	374	102,384	5,055	980,741	1,343	229,728	╡

Table 7.—NUMBER OF RETURNS AND GROSS ESTATE, BY GROSS ESTATE CLASSES AND BY AGE AND SEX OF DECEDENT—Continued
[Citizens and resident aliens]

	,							Ag	e of decede	nt—Continu	ied						
			60 u	nder 70			70 und	er 80	,		80 and	lover			Age ur	ıknown	
	Gross estate classes	м	ien	Wo	men	Ме	n	Wom	en	Me	n	Wo	men	Me	n	Wor	en
	diese es ale explore	Number of returns	Gross estate (Thousand dollars)	Number of returns	Gross estate (Thousand dollars)	Number of returns	Gross estate (Thousand dollars)	Number of returns	Gross estate (Thousand dollars)	Number of returns	Gross estate (Thousand dollars)	Number of returns	Gross estate (Thousand dollars)	Number of returns	Gross estate (Thousand dollars)	Number of returns	Gross estate (Thousand dollers)
		(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
	Taxable returns: Under \$60,000. \$60,000 under \$70,000. \$70,000 under \$80,000. \$80,000 under \$90,000. \$90,000 under \$100,000.	1 156 296 265 211	52 10,393 22,258 22,505 20,050	139 289 248 186	9,261 21,700 21,061 17,686	256 481 440 364	17,135 36,082 37,316 34,502	352 651 *464 427	23,508 48,679 39,379 40,468	274 526 463 435	18,339 39,445 39,375 41,353	468 755 624 545	31,196 56,511 53,016 51,680		1,412 3,451 3,828 1,808	43 63 60 47	2,887 4,716 5,065 4,499
673	\$100,000 under \$120,000. \$120,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$300,000. \$300,000 under \$300,000. \$500,000 under \$5,000.000.	424 972 1,187 1,046 749 390	46,553 132,440 204,431 253,562 284,096 260,239	303 342 332 261 174 116	33,131 45,843 57,417 63,549 65,234 81,149	631 1,047 1,195 1,100 710 445	69,353 141,801 206,481 267,256 270,192 306,798	645 657 585 495 294	70,514 87,872 100,808 119,557 112,379 144,081	600 852 819 828 572 419	65,495 114,580 141,514 200,249 219,212 283,373	839 863 759 683 482 310	.91,871 115,389 130,793 165,389 183,395 213,647	65 65 84 62 38 15	7,126 8,810 14,461 15,030 15,098 10,023	59 73 58 35 22 19	6,411 9,905 9,825 8,377 8,418 12,651
5 5 7	\$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 under \$10,000,000. \$10,000,000 under \$20,000,000.	135 22 15 7 3	181,134 53,142 57,464 51,616 35,362 78,609	32 5 3 1 -	42,549 13,736 12,117 18,687 13,584	141 33 16 12 4	196,355 79,139 62,047 75,147 49,337	79 21 13 6 - 1	110,808 52,400 50,561 36,836 - 20,085	146 49 20 11 9	199,125 121,102 76,802 80,481 132,161 24,123	131 28 27 9 2	178,663 68,118 100,768 65,250 30,391 70,816	2 2 - - -	2,887 5,166 - - -	1 - 2 - -	1,310 - 6,928 - -
В	Total taxable returns	5,882	1,713,906	2,434	516,704	6,875	1,848,941	4,902	1,057,935	6,024	1,796,729	6,527	1,606,893	464	89,100	482	80,992
9 0 1 2 3	\$60,000 under \$70,000. \$70,000 under \$80,000. \$80,000 under \$90,000.	1 738 734 644 591	43 47,985 54,872 54,629 56,133	2 291 154 101 87	115 18,739 11,477 8,602 8,245	3 827 655 546 502	174 53,536 48,969 46,407 47,611	1 490 183 95 77	51 31,342 13,580 8,061 7,313	1 592 331 311 221	53 38,173 24,752 26,425 21,003	1 533 121 92 57	45 34,003 9,039 7,784 5,394	- 88 49 43 34	5,679 3,661 3,615 3,209	20 20	3,950 1,495 1,688 936
456789	\$150,000 under \$200,000 \$200,000 under \$300,000 \$300,000 under \$500,000	986 414 86 26 8	108,038 53,396 14,515 6,312 2,884 2,620	131 47 9 7 4 1	14,329 6,010 1,498 1,598 1,686 571	738 252 49 17 16	80,686 32,181 8,304 4,004 5,847 5,377	105 43 22 29 11 4	11,505 5,584 3,739 6,992 4,261 2,843	287 102 44 35 18 11	31,342 13,123 7,458 8,362 7,199 7,838	72 57 34 33 24 13	7,826 7,660 5,931 8,022 9,091 9,218	56 22 2 1 2	6,136 2,863 351 206 827	5	1,727 525 899 - 653 943
0	\$2,000,000 under \$3,000,000	1	5,916	1 - - -	1,020 - - - -	1 1	1,027 2,789 - - -	1 - - -	1,184 - - - -	4 2 - -	5,425 4,932 - - -	- - - -	5,157 - - - -	- - - -	-	-	-
5	Total nontaxable returns	4,233	407,343	835	73,890	3,615	336,912	1,061	96,455	1,959	196,085	1,041	109,170	297	26,547	140	12,816
5	Grand total	10,115	2,121,249	3,269	590,594	10,490	2,185,853	5,963	1,154,390	7,983	1,992,814	7,568	1,716,063	761	115,647	622	93,80

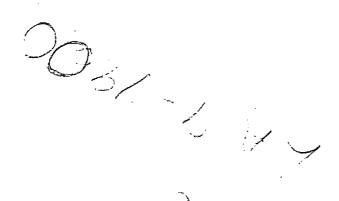
See text for "Explanation and Classifications of Terms."

### ESTATE TAX RETURNS FILED DURING 1959

Table 8.—NUMBER OF RETURNS AND GROSS ESTATE BY METHOD OF VALUATION, AND BY NET ESTATE CLASSES [Citizens and resident aliens]

		All r	eturns	Returns with of d		Returns	with alterna	te value	Γ
							Gross	estate	1
	Net estate before specific exemption classes	Number	Gross estate	Number	Gross estate	Number	Alternate value	Value at date of death	
			(Thousand dollars)		(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	Taxable returns:	·							1
1 2 3 4 5 6 7 8	Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000. \$200,000 under \$300,000. \$200,000 under \$400,000. \$400,000 under \$400,000.	1 11,772 7,180 8,555 3,677 3,253 1,404 775	52 1,206,082 949,734 1,484,108 915,300 1,106,885 682,464 490,891	1 11,430 7,016 8,396 3,583 3,153 1,347 751	52 1,168,106 927,765 1,453,544 885,608 1,066,223 650,056 469,083	342 164 159 94 100 57 24	37,976 21,969 30,564 29,692 40,662 32,408 21,808	36,232 21,531 30,319 29,806 40,879 31,795 20,295	3 4 5 6 7
9 10 11 12 13	\$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000. \$800,000 under \$900,000. \$900,000 under \$1,000,000.	461 304 199 168 124	369,593 275,984 219,980 192,777 155,068	162	347,830 260,253 209,434 183,515 148,571	23 11 9 6 4	21,763 15,731 10,546 9,262 6,497	21,650 15,344 10,654 8,897 6,478	10 11 12
14 15 16 17 18 19 20 21	\$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$4,000,000. \$4,000,000 under \$5,000,000. \$5,000,000 under \$5,000,000. \$7,000,000 under \$10,000,000. \$10,000,000 under \$20,000,000.	441 112 33 · 20 18 10 7	801,768 383,652 169,278 167,007 140,390 118,474 134,721 31,676	109 31 19 18 9 7	762,333 373,573 162,276 161,725 140,390 105,273 134,721 31,676	19 3 2 1 -	39,435 10,079 7,002 5,282 - 13,201	38,982 10,435 8,091 5,049 - 13,093	15 16 17 18
22	Total taxable returns	38,515	9,995,884	37,496	9,642,007	1,019	353,877	349,530	22
23 24 25 26 27	Nontaxable returns: No net estate. Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 or more.	181 16,946 43 -	34,256 1,613,285 4,592 -	177 16,556 43 -	33,581 1,572,682 4,592	4 390 - - -	675 40,603 - - -	746 38,622 - -	23 24 25 26 27
28	Total nontaxable returns	17,170	1,652,133	16,776	1,610,855	394	41,278	39,368	28
29	Grand total	55,685	11,648,017	54,272	11,252,862	1,413	395,155	388,898	29

See text for "Explanation and Classifications of Terms."



### ESTATE TAX RETURNS FILED DURING 1959

Table 9. -- NUMBER OF RETURNS, AND SELECTED DATA FOR TAXABLE RETURNS, BY STATES AND TERRITORIES

[Citizens and resident aliens]

=	I The state of the		r		sens and resi		·			<del> </del>			<del></del>
					·		, T	axable retur	ns	·			_
		Total	Number of							Returns with	State credi	.t	1
	States	number of returns	nontaxable returns	Number of returns	Gross estate	Taxable estate	Tax before credits	Net tax liability	Number of returns	Taxable estate	Tax before credits	Credit for State death	
					(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand	(Thousand	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	]
1 2 3 4	Alabama. Alaska Arizona. Arkansas	387 11 263 268	99 4 57 107	288 7 206 161	63,728 979 42,949 33,436	27,210 343 21,274 13,165	6,643 54 5,381 3,105	6,150 53 4,892 2,883	148 5 110 75	24,717 314 19,620 11,716	6,415 52 5,236 2,982	461 1 411 196	2
5	California	5,606	1,098	4,508	1,139,337	570,982	165,447	146,045	2,460	532,304	161,355	16,015	
6 7 8 9 10	Colorado. Commecticut Delaware. District of Columbia. Florida.	585 1,126 154 402 1,887	215 310 34 111 683	370 816 120 291 1,204	96,009 301,655 34,241 86,637 355,390	42,086 161,879 16,646 41,742 142,813	11,974 56,897 4,747 11,429 39,303	10,683 49,103 4,289 10,120 35,192	171 440 69 169 646	38,644 155,096 15,377 39,466 133,243	11,651 56,226 4,521 11,217 38,438	1,144 7,002 442 1,013 3,501	7 8 9
11 12 13 14 15	Georgia. Hawaii Idaho Illinois Indiana	605 91 166 4,273 1,403	154 25 13 1,357 506	451 66 153 2,916 897	102,734 17,858 20,755 744,593 199,800	41,910 8,847 8,889 339,045 73,945	10,292 2,478 1,820 94,547 18,620	9,407 1,961 1,717 82,389 16,943	209 38 65 1,446 384	37,590 8,330 7,333 311,108 65,659	9,877 2,430 1,662 91,792 17,893	723 226 81 8,709 1,471	12 13 14
16 17 18 19 20	Iowa. Kansas. Kentucky Louisiana. Maine	1,917 1,011 653 509 323	817 388 227 61 116	1,100 623 426 448 207	174,064 136,993 87,518 91,246 54,587	59,953 61,850 36,756 48,412 24,711	12,523 18,102 8,946 12,361 6,394	11,661 16,008 8,083 11,315 5,709	378 280 203 243 116	46,559 55,643 32,737 44,134 22,926	11,098 17,514 8,568 11,888 6,211	679 1,852 654 919 492	18 19
21 22 23 24 25	Maryland. Massachusetts. Michigan. Minnesota. Mississippi.	824 1,760 1,482 1,314 276	236 520 395 551 71	588 1,240 1,087 763 205	154,858 372,751 347,190 209,687 41,511	74,827 189,060 170,712 73,556 14,951	20,661 54,350 66,776 23,510 3,462	18,493 47,664 54,687 20,509 3,225	319 734 550 312 89	69,792 180,185 159,118 65,859 12,837	20,190 53,523 65,462 22,809 3,257	1,838 5,200 9,364 2,731 215	22
26 27 28 29 30	Missouri Montana Nebraska Nevada New Hampshire	1,203 325 884 69 284	330 127 318 12 69	873 198 566 57 215	207,509 39,456 105,719 11,304 43,782	97,622 15,157 38,491 4,663 17,648	25,751 3,813 8,696 1,059 4,014	23,235 3,436 7,956 1,032 3,680	437 82 247 4 105	88,113 13,236 33,465 990 15,352	24,660 3,613 8,267 284 3,749	2,130 311 561 25 210	26 27 28 29 30
31 32 33 34 35	New Jersey. New Mexico. Hew York. North Carolina. North Dakota	. 2,398 136 7,211 747 176	790 26 2,542 231 76	1,608 110 4,669 516 100	441,282 26,422 1,549,170 116,761 14,352	202,859 10,888 755,103 53,494 4,542	60,609 2,708 237,069 14,661 831	53,603 2,295 205,585 13,236 800	818 52 2,534 259 36	188,999 9,779 717,993 48,936 3,364	59,334 2,594 233,560 14,240 725	6,239 194 25,833 1,303 30	33
36 37 38 39 40	Ohio. Oklahoma Oregon. Pennsylvania Rhode Island	2,985 648 474 3,474 302	1,014 255 163 1,057 88	1,971 393 311 2,417 214	523,915 100,090 64,437 644,097 79,298	237,167 39,845 25,738 300,667 42,745	68,984 10,624 5,998 86,557 13,563	61,078 9,523 5,543 76,959 11,946	978 179 145 1,278 135	219,779 35,244 22,337 279,814 41,388	67,331 10,087 5,643 84,507 13,425	6,799 931 377 8,203 1,484	36 37 38 39 40
41 42 43 44 45	South Carolina. South Dakota Tennessee. Texas. Utah.	353 270 564 2,008 143	119 114 185 249 47	234 156 379 1,759 96	48,072 22,271 86,594 383,798 28,769	18,733 6,206 37,470 215,760 14,570	4,304 1,120 9,208 59,494 4,743	3,998 1,072 8,408 52,952 4,167	110 49 194 898 52	16,650 4,531 34,081 199,743 13,690	4,112 974 8,895 57,897 4,661	255 45 645 5,355 555	41 42 43 44 45
46 47 48 49 50	Vermont. Virginia. Washington. West Virginia. Wisconsin.	124 918 800 302 1,399	43 331 119 105 545	81 587 681 197 854	23,668 129,707 127,798 51,176 168,735	7,891 54,221 66,696 23,327 73,994	2,066 13,041 17,285 6,323 18,243	1,871 11,971 15,098 5,783 16,615	37 306 345 103 369	7,088 49,307 60,654 21,646 65,395	1,991 12,590 16,748 6,161 17,457	183 849 1,415 506 1,354	46 47 48 49 50
51 52	Wyoming Other areas <sup>1</sup>	107 85	35 25	72 <del>6</del> 0	19,351 27,845	7,361 12,557	1,921 3,790	1,729 2,868	33 17	6,499 6,304	1,832 2,052	166 181	51 52
53	United States²	55,685	17,170	38,515	9,995,884	4,650,979	1,346,297	1,185,620	19,461	4,294,684	1,309,656	131,479	53

See text for "Explanation of Classifications and Terms."

1Returns for decedents who resided in the Canal Zone, Puerto Rico, Virgin Islands, and abroad.

2Includes Territories of Alaska and Hawaii and other areas listed in footnote 1.

	T	R	eturns with	State cred	it	Returns	vithout Sta	te credit		R	eturns with	State cred	it	Returns	without Sta	te credit
Net estate before specific exemption classes	Total number of returns	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollars)	Credit for State death taxes (Thousand dollars)	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollars)	Total number of returns	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollars)	Credit for State death taxes (Thousand dollars)	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollars)
		·			d States			<u> </u>		·			bama	<u> </u>		
Taxable returns: Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	1 11,772 7,180 8,555 3,677	255 174 8,149 3,607	2,350 5,162 499,947 404,269	159 554 82,030 87,853	34 66 1,815 2,728	1 11,517 7,006 406 70	11 105,235 204,957 22,767 7,665	(1) 6,330 20,897 3,553 1,620	- 83 57 69 33	1 1 67 33	- 5 29 4,061 3,612	(1) 3 661 779	(1) (1) (1) 13 23	- 82 56 2	760 1,606 127	47 160 21
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$600,000. \$700,000 under \$700,000.	3,253 1,404 775 461 304 199	3,221 1,396 768 458 303 199	582,488 394,622 295,329 223,179 177,618 136,406	144,678 106,488 83,461 64,968 '53,267 41,924	6,982 6,911 6,399 5,459 4,766 3,991	32 8 7 3 1	5,828 1,975 2,702 1,530 543	1,360 487 765 455 160	18 13 4 2 1	18 13 4 2 1 4	3,401 3,614 1,452 923 540 2,714	852 971 407 267 160 833	41 63 29 22 14 79	- - - - -	- - - -	-
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 or more.	168 124 441 112 53 36	167 124 439 112 53 36	131,913 109,829 560,389 267,894 199,630 303,659	41,450 35,143 192,655 106,187 90,581 178,258	4,200 3,729 23,783 15,123 13,969 31,524	1 - 2 -	771 2,311 - -	241 - 773 - -	1 2 1	1 2 1 -	785 1,741 1,840 - -	246 555 681 - -	25 60 92 	- - - -	- - - -	- - - -
Total taxable returns	38,515	19,461	4,294,684	1,309,656	131,479	19,054	356,295	36,641	288	148	24,717	6,415	461	140	2,493	228
Marcal Day and American				Ala	ska							Ari	zone			
Taxable returns: Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	- 1 1 4 1	- - - 4 1	- - - 223 91	- - 34 18	- - - 1 (1)	1 1 -	9 20	(1) 2 -	- 62 32 49 24	- - 47 24	2,856 2,711	- - - 467 590	- - 11 18	62 32 2	- 620 940 94	38 96 11
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000.		-	-	- - - -	-	-	-	-	23 6 2 3 1	23 6 2 3 1	4,356 1,677 698 1,424 553	1,093 451 195 413 164	55 29 15 34 15	- - - -	-	-
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 or more.	-		- - - -	- - - -	- - - -	- - - -			- 3 1 -	- 3 1 -	3,381 1,964	1,126 737	133 101	-		- - - -
Total taxable returns	7	5	314	52	1	2	29	2	206	110	19,620	5,236	411	96	1,654	145
Taxable returns:			r	Arke	nsas I							Calif	ornie	··		<del>,</del>
Under \$60,000. \$60,000 under \$80,000. \$30,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	59 31 34 11	3 1 34 11	23 37 2,092 1,294	1 4 364 286	(1) (1) (1) 7	56 30 -	612 837	40 83	1,273 757 1,074 479	15 11 1,044 471	159 344 64,253 53,030	11 36 10,568 11,543	3 4 231 359	1,258 746 30 8	11,546 22,050 1,736 906	696 2,253 268 181
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000.	12 5 5 2 -	12 5 5 2 -	2,179 1,433 1,941 904 - 671	542 387 550 261 - 206	27 26 42 21 - 19	· -	1 1 1 1	-	421 172 100 64 35 21	419 172 98 63 35 21	75,402 48,223 37,547 30,535 20,227 14,642	18,723 12,979 10,567 8,882 6,054 4,509	897 843 796 742 543 436	2 - 2 1 -	348 - 783 538	86 - 222 145 -
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 or more.	- 1 - -	- 1 - -	1,142 - - - -	- 381 - -	- 45 - - -	- - - -	1 1 1 1	- - - -	22 16 49 14 8 3	21 16 49 14 8 3	16,630 14,167 60,669 33,696 32,422 30,358	5,223 4,533 20,723 13,370 15,034 18,600	531 482 2,539 1,914 2,352 3,343	1 - - - -	771 - - - - -	241 - - - - -
Total taxable returns	161	75	11,716	2,982	196	86	1,449	. 123	4,508	2,460	532,304	161,355	16,015	2,048	38,678	. 4,092
															·	

See text for "Explanation of Classifications and Terms."  $^{\rm 1}{\rm Less}$  than \$500.

		Re	eturns with	State cred:	l t	Returns v	ithout Sta	te credit	[	Re	eturns with	State cred	it	Returns v	vithout Sta	te credit
Net estate before specific exemption classes	Total number of returns	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollars)	Credit for State death taxes (Thousand dollars)	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Fhousand dollars)	Total number of returns	Number of returns	Texable estate (Thousand dollars)	Tax before credits (Thousand dollars)	Credit for State death taxes (Thousand dollars)	Number of returns	Taxable estate (Thousand doilers)	Tax before credits (Thousand dollars)
				Colo	rado							Conne	cticut			
Taxable returns: Under \$60,000 \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	130 72 72 72 26	4 5 67 25	21 158 4,053 2,838	1 17 656 619	(1) 5 18 18	126 67 5	1,131 1,955 265 91	68 198 39 18	236 142 156 75	- 5 2 154 74	40 47 9,360 8,328	3 5 1,526 1,814	( <sup>1</sup> ) 2 34 56	231 140 2 1	2,125 4,074 121 112	129 414 19 24
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000.	28 16 8 3 6	28 16 8 3 6 2	4,994 4,634 3,082 1,489 3,496 1,415	1,238 1,254 872 435 1,048 437	59 85 66 37 94 42	1 1 1 1 1	-	-	81 34 17 18 12 5	79 34 17 18 12 5	14,780 9,533 6,472 8,778 6,806 3,328	3,699 2,565 1,828 2,554 2,030 1,018	183 166 138 214 181 96	2 -	351 - - - -	85 - - - -
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 or more.	1 2 2 1 1	1 2 2 1 1	817 1,828 2,253 2,829 4,737	258 588 752 1,173 2,303	27 63 89 172 369		-	- 1	6 7 14 6 2 5	6 7 14 6 2 5	4,728 6,258 18,096 14,881 8,316 35,345	1,484 2,005 6,231 5,963 3,876 19,625	151 214 774 858 609 3,326	2 1 2 2 2	- - -	-
Total taxable returns	370	171	38,644	11,651	1,144	199	3,442	323	816	440	155,096	56,226	7,002	376	6,783	671
				District of	Columbia							Dela	ware			
Texable returns: Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	- 68 57 61 26	- 2 2 60 26	20 49 3,504 3,008	- 1 5 557 661	(1) (1) 18 21	- 66 55 1	569 1,653 54	- 34 170 8	35 14 33 16	32 16	2,038 1,750	- - 340 377	- - ( 7 11	35 14 1	275 380 71	16 37 13
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000.	33 15 9 7 5	33 15 9 7 5	5,741 4,262 3,403 3,418 3,015	1,415 1,150 960 995 909	66 75 94 84 83	1111	- - - -	-	10 2 2 1 1	10 2 2 1	1,702 527 797 463 -	418 140 226 134	19 9 17 11 -	- - 1	543	160
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 or more.	2 2 5 1 -	2 2 5 1	1,575 1,773 7,679 2,019	494 568 2,739 763	. 50 60 357 105 -	11111	-	-   - - -	2 1 2 1	2 1 2 1	1,657 878 3,228 2,337	525 281 1,162 918	54 30 153 131 -	- - - - -	- - - - -	-
Total taxable returns	291.	169	39,466	11,217	1,013	1.22	2,276	212	120	69	15,377	4,521	442	51	1,269	226
				Geor	gia					-		Flo	ride	-		
Taxable returns: Under \$60,000 \$60,000 under \$80,000 \$80,000 under \$100,000 \$100,000 under \$100,000 \$150,000 under \$200,000	157 82 84 53	- 2 1 79 52	22 20 5,034 5,937	- 1 2 837 1,299	(1) 1 18 41	155 81 5	1,513 2,343 326 138	91 236 56 32	- 342 219 279 121	5 3 274 121	27 97 17,121 13,522	1 10 2,835 2,935	(1) (1) 63 90	337 216 5	2,948 6,336 286	174 646 45
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000.	37 11 12 6 3	37 11 12 6 3	6,772 3,198 4,599 2,959 1,802	1,687 866 1,300 863 544	83 57 98 73 49	-	- - - -	-	120 43 24 9 10	120 43 24 9 10	21,456 12,403 9,244 4,376 5,927 6,132	5,299 3,354 2,615 1,273 1,781 1,883	255 - 221 198 107 161 174			
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 under \$5,000,000.	- 2 4 - -	- 2 4 - -	1,753 5,494 - -	560 1,918 - - -	60 243 - -		- - - -	-	5 3 13 5 1	5 3 13 5 1	3,891 2,653 15,623 10,938 4,332 5,501	1,218 849 5,308 4,226 2,047 2,804	123 90 644 594 323 458	-	-	-
Total taxable returns	451	209	37,590	9,877	723	242	4,320	415	1,204	646	133,243	38,438	3,501	558	9,570	865

See text for "Explanation of Classifications and Terms." Less than \$500.

		R	eturns with	State cred:	lt	Returns v	dthout Sta	te credit		R	eturns with	State cred	it	Returns	without Sta	te credit
Net estate before specific exemption classes	Total number of returns	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollars)	Credit for State death taxes (Thousand dollars)	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollars)	Total number of returns	Number of returns	Texable estate (Thousand dollars)	Tax before credits (Thousand dollars)	Credit for State death taxes (Thousand dollars)	Number of returns	Taxable estate (Thousand dollers)	Tax before credits (Thousand dollars)
		·		Haw						I		Ide			1 00.12.02	20112127
Taxable returns: Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	- 17 10 17 7	- - 16 7	1,046 794	- - 178 173	- - - 3 5	17 10 1	170 307 40	11 32 5	63 22 42 10	- 3 1 35 10	29 25 2,242 1,136	- 2 2 375 248	(1) (1) (1) 8	60 21 7	552 576 428	31 57 70
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$500,000. \$600,000 under \$700,000. \$700,000 under \$800,000.	8 3 - 1 1	8 3 - 1 1	1,460 819 511 617 677	363 219 150 187 208	18 14 - 13 17 20	-	-		9 5 1 - 1	9 5 1 - 1	1,616 1,390 341 - 554	402 373 95 - 165	19 24 7 - 15		- - - - -	-
\$800,000 under \$900,000 \$900,000 under \$1,000,000 \$1,000,000 under \$2,000,000 \$2,000,000 under \$3,000,000 \$3,000,000 under \$5,000,000 \$5,000,000 under \$5,000,000	1	1	2,406	952 -	- - 136 -	- - - -	- - - - -		- - - - - -	-	-	- - - - -	- - - - -	-	- - - - -	-
Total taxable returns	66	38	8,330	2,430	226	28	517	48	153	65	7,333	1,662	81	88	1,556	158
				Illi	nois							Ind	lians			
Taxable returns: Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	854 614 653 260	16 18 627 254	170 525 38,790 28,550	13 56 6,406 6,209	- 1 8 139 189	- 838 596 26 6	7,802 17,403 1,266 638	471 1,768 220 136	340 174 190 63	3 5 183 63	37 143 10,918 7,125	1,756 1,552	1 2 43 48	337 169 7	3,031 4,879 376	183 492 52
\$200,000 under \$300,000.	229 93 62 37 33 13	225 93 62 37 33 13	41,015 26,409 23,960 17,929 19,489 8,980	10,212 7,122 6,781 5,215 5,853 2,762	496 466 514 436 528 265	4 - - - -	828 - - - -	160 - - - -	62 35 14 3 2	62 35 14 3 2 2	10,839 9,711 5,668 1,493 1,158 1,316	2,689 2,607 1,613 436 347 402	127 168 121 37 28 38	-	-	-
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 or more.	15 12 28 9 1 3	15 12 28 9 1 3	11,953 10,670 37,454 21,786 4,013 19,415	3,762 3,416 13,000 8,640 1,846 10,499	384 365 1,634 1,237 288 1,759	-	-	11111	2 1 8 - 1	2 1 8 - 1	1,528 892 10,323 - 4,508	477 286 3,554 - 2,158	48 31 436 - 343	-	- - - - -	-
Total taxable returns	2,916	1,446	311,108	91,792	8,709	1,470	27,937	2,755	897	384	65,659	17,893	1,471	513	8,286	727
				Iov	va.							Kan	ses			
Taxable returns: thder \$60,000 \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	473 229 234 83	- 10 5 207 77	56 114 12,384 8,388	3 10 2,002 1,794	1 1 39 51	- 463 224 27 6	4,222 6,534 1,477 675	253 669 227 147	207 134 139 56	4 5 130 54	24 153 8,077 6,088	1 16 1,325 1,325	(1) 2 33 41	203 129 9	1,755 3,759 484 209	105 380 70 33
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000.	43 16 7 4 2 1	42 16 6 4 2	7,475 4,556 2,329 1,880 1,195 641	1,851 1,229 659 544 360 195	89 · 81 50 · 45 · 33, 18	1 1 -	170 316 - -	41 - 88 - - -	39 23 7 3 4 2	39 23 7 3 4 2	6,917 6,419 2,591 1,398 2,280 1,337	1,712 1,726 729 405 681 409	81 112 54 33 61 39	-	-	- ·
\$800,000 under \$900,000 \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 or more.	4 1 3	4 1 3 - -	3,195 878 3,468 - -	1,005 280 1,166 - -	102 30 139 - -	1 1 1 1	-	-	3 1 2 1 1	3 1 2 1 1	2,416 929 3,172 2,279 3,920 7,643	761 299 1,136 890 1,791 4,308	77 33 149 126 278 733	-	-	- - - -
Total taxable returns	1,100	378	46,559	11,098	679	722	13,394	1,425	623	280	55,643	17,514	1,852	343	6,207	588
												<del></del>				

See text for "Explanation of Classifications and Terms."  $^{\rm 1}{\rm Less}$  than \$500.

Table 10. - TAXABLE ESTATES - NUMBER OF RETURNS AND SELECTED DATA FOR RETURNS WITH AND WITHOUT STATE CREDIT, BY NET ESTATE CLASSES, AND BY STATES AND TERRITORIES - Continued [Citizens and resident aliens]

		Re	turns with	State credi	t	Returns	without Sta	te credit		F	leturns with	n State cre	dit	Returns	without Sta	te credit
Net estate before specific exemption classes	Total number of returns	Number of returns	Taxable estate (Thousand dollars)	Tex before credits (Thousand dollars)	Credit for State death taxes (Thousand dollars)	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollars)	Total number of returns	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollars)	Credit for State death taxes (Thousand dollars)	Number of returns	Texable estate (Thousand dollars)	Tax before credits (Thousand dollars)
				Kent	ucky							Loui	siana			
Taxable returns: Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	138 86 105 41	- 3 2 102 40	38 53 6,301 4,626	- 2 5 1,034 989	(1) (1) (1) 21 31	135 84 3	1,218 2,537 138 126	75 257 18 28	120 84 100 49	- 5 3 93 48	50 85 5,571 5,445	- 3 29 900 1,188	1 1 25 38	115 81 7	1,198 2,351 407 145	77 270 54 28
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000.	22 16 4 5 2 2	22 16 4 5 2	3,998 4,369 1,515 2,465 1,146 1,391	996 1,170 428 718 342 428	48 74 32 61 31 41	11111	- - - -	1 1 1 1	48 16 14 7 3	47 16 14 7 3	8,572 4,611 5,522 3,510 1,754 706	2,134 1,246 1,567 1,025 526 218	103 80 120 87 47 21	1 - - -	177	44 - - - -
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 or more.	2 1 -	2 - 2 1	1,649 2,752 2,434	522 - 968 966 - -	54 - 123 138 -			11111	1 2 2 1	1 2 2 1	753 1,827 2,618 3,110	234 587 906 - 1,325	23 63 113 197	-	-	-
Total taxable returns	426	203	32,737	8,568	654	223	4,019	378	448	243	44,134	11,888	919	205	4,278	473
1001 WARDIE TOWNISH	720	203	JE, 151		ine	225	4,015	210	7.10				land	1	1, 4,270	
Taxable returns: Under \$60,000 \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	- 49 39 52 23	- - 49 23	3,206 2,413	- - 546 511	- - 15 14	- 49 39 3	400 1,163 222	23 . 120 40	149 119 131 60	2 3 125 60	17 92 8,041 6,849	1 10 1,357 1,498	1 1 32 47	147 116 6	1,291 3,432 312	75 350 46
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000.	20 6 7 3 1	20 6 7 3 1	3,665 1,632 2,653 1,534 606	913 437 749 449 183	45 28 56 36 17	-	-	-	62 23 11 10 4 4	62 23 11 10 4 4	11,307 6,270 4,144 4,771 2,356 2,766	2,815 1,678 1,169 1,385 707 850	133 106 88 115 64 82	-	-	-
\$800,000 under \$900,000 \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000.	3 1 2 1 -	3 1 2 1 -	2,297 865 2,006 2,049	717 276 654 776 -	72 29 73 107 - -	-		-	2 1 8 .3 1	2 1 8 3 1	1,644 864 9,672 6,712 4,287	520 276 3,297 2,608 2,019	53 29 401 368 318	-	-	-
Total taxable returns:	207	116	22,926	6,211	492	91	1,785	183	588	319	69,792	20,190	1,838	269	5,035	471
				Massac	husetts							Mich	igan			
Taxable returns: Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	217 191 297 151	- 9 5 287 149	- 62 141 17,375 16,840	3 14 2,824 3,660	- 1 2 74 116	308 186 10 2	2,725 5,474 487 189	160 559 69 39	289 220 254 122	3 3 230 114	41 97 14,185 12,510	3 10 2,339 2,697	(1) 1 48 83	286 217 24 8	2,580 6,348 1,370 899	155 647 215 196
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000.	104 49 35 18 12 16	104 49 35 18 12 16	19,027 13,643 13,512 8,839 6,904 11,033	4,738 3,666 3,823 2,577 2,065 3,393	233 237 290 217 185 326	-	- - - -	- - - -	101 37 15 10 10	99 37 15 10 10	17,860 10,576 5,786 4,743 5,693 4,816	4,438 2,856 1,637 1,376 1,699 1,483	215 183 124 114 152 142	2 - - - -	397 - - - - -	101 - - - -
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 or more.	10 5 23 10 1	10 5 23 10 1 1	7,923 4,417 29,666 22,750 3,047 5,006	2,485 1,413 10,216 8,884 1,290 2,472	253 150 1,269 1,257 191 399	-	-	- - - -	3 2 10 . 2  5	3 2 10 2 - 5	2,380 1,822 12,384 5,248 - 60,977	748 585 4,234 2,133 - 39,224	76 63 519 310 - 7,334		- - - -	- - - -
Total taxable returns	1,240	734	180,185	53,523	5,200	506	8,875	827	1,087	550	159,118	65,462	9,364	537	11,594	1,314
		L											ل			

See text for "Explanation of Classifications and Terms."  $^{1}\mbox{Less than $500}.$ 

		R	turns with	State cred:	lt	Returns w	ithout Sta	te credit		R	eturns with	State cred	it	Returns v	without Sta	te credit
Net estate before specific exemption classes	Total number of returns	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollars)	Credit for State death taxes (Thousand dollars)	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollars)	Total number of returns	Number of returns	Taxable estate (Thousand dollers)	Tax before credits (Thousand dollars)	Credit for State death taxes (Thousand dollars)	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollars)
			·	Minn	esota	······································	<u> </u>					Missis	sippi		·	<del></del>
Taxable returns: Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	288 168 157 58	- 6 8 149 57	41 254 8,731 6,404	2 27 1,396 1,393	(1) 4 24 41	282 160 8	2,556 4,589 434 118	153 458 65 25	80 39 49 13	- 6 1 45 13	- 63 27 2,768 1,474	5 3 453 322	(1) (1) (1) 8 10	74 38 4	717 1,124 273	- 42 115 48
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000.	38 20 10 11 2	38 20 10 11 2 2	6,733 5,666 3,944 5,483 1,124 1,361	1,667 1,528 1,119 1,602 335 418	80 100 85 136 30 40	11111	- - - -	1	11 5 4 1	11 5 4 1 1	1,982 1,479 1,579 456 583	492 402 448 132 175	24 27 35 11 (¹)	-	-	-
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$3,000,000. \$5,000,000 or more.	1 1 5 - - 2	1 5 - - 2	758 848 6,921 - - 17,591	236 269 2,400 - - 10,417	24 28 305 - 1,834	11111	- - -	-	- 2 - -	2	2,426	825 -	100	-	- - - -	-
Total taxable returns	763	312	65,859	22,809	2,731	451	7,697	701	205	89	12,837	3,257	215	116	2,114	205
	l			Miss	ouri							Mor	tena			
Taxable returns: thder \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	240 171 214 80	- 3 5 190 73	25 152 11,355 8,164	1 16 1,829 1,774	(1) 3 41 54	237 166 24 7	2,151 4,887 1,375 782	128 499 215 169	75 41 43 16	1 2 40 16	9 59 2,432 1,710	(1) 6 391 358	(1) 1 10 11	74 39 3	617 1,118 186	35 112 53
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$600,000. \$700,000 under \$600,000.	77 36 18 4 7 3	75 36 18 4 7 3	13,337 10,234 7,008 1,964 4,215 2,105	3,304 2,761 1,985 572 1,270 649	152 179 150 48 116 63	2 - - - -	314	80 - - - -	12 5 - 3 2	12 5 - 3 2	2,094 1,412 1,541 1,185	517 380 - 451 356	24 25 39 32	-	- - - - -	-
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 under \$5,000,000.	2 4 15 1 1	2 4 15 1 1	1,571 3,552 18,262 2,345 3,824	492 1,137 6,214 922 1,734	47 121 757 131 268	11111	-		- - 1 -	1	2,794 - -	1,154	169	1111	-	-
Total taxable returns	873	437	88,113	24,660	2,130	436	9,509	1,091	198	82	13,236	3,613	311	116	1,921	200
Taxable returns:				Nebre	ıske				ļ			Nev	ada	<del>,</del> ,	<del></del>	
Inder \$60,000 (Mer \$80,000 (\$60,000 (Mer \$80,000 (Mer \$80,000 (Mer \$100,000 (Mer \$150,000 (Mer \$150,	222 99 140 48	3 2 137 48	35 69 8,264 5,387	2 8 1,341 1,172	(1) 1 25 40	219 97 3	2,052 2,833 141	121 289 19	17 10 17 4	1 1 -	10 36 -	1 4 -	(1) (1) -	16 9 17 4	156 282 1,044 404	11 29 172 85
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$600,000. \$700,000 under \$800,000.	29 13 4 3 2	29 13 4 3 2	5,307 3,519 1,531 1,499 1,164 689	1,322 940 433 438 349 212	64 60 33 37 31 20	11111	-		4 2 2 - 1	1 - - 1	245 - - - 699	64 - - 215	4 - - - 21	4 1 2 - -	677 255 855 - -	166 67 245 - -
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 under \$5,000,000.	1 1 3 - -	1 1 3 - -	774 902 4,325 - -	242 289 1,519 - -	24 31 195 - -	1111	- - - -	1111	1 1 1 1 1	- - - -	-	- - - - -	-	-	-	-
Total taxable returns	566	247	33,465	8,267	561	319	5,026	429	57	4	990	284	25	53	3,673	775

See text for "Explanation of Classifications and Terms."  $^{\rm L}{\rm Less}$  than \$500.

Table 10.—TAXABLE ESTATES —NUMBER OF RETURNS AND SELECTED DATA FOR RETURNS WITH AND WITHOUT STATE CREDIT, BY NET ESTATE CLASSES, AND BY STATES AND TERRITORIES—Continued [Citizens and resident aliens]

Net estate before specific exemption classes  Total number of of returns  Taxeble estate credits  Total number of returns  Total for State death of returns  Total for State dea			R	eturns with	State cred	i t	Returns v	rithout Stat	e credit	-ui-	Ro	turns with	State cred	it	Returns v	ithout Stat	e credit
Table returns:		number of	of	estate (Thousand	before credits (Thousand	for State death taxes (Thousand	of	estate (Thousand	before credits (Thousand	number of	Number of	Taxable estate (Thousand	Tax before credits (Thousand	Credit for State death taxes	Number of	Taxable estate (Thousand	Tax before credits (Thousand dollars)
Bode #80,000		***************************************	·		New Ha	mpshire	L		-				<del></del>		I	dollars)	dollars)
\$300,000 under \$400,000	der \$60,000 :0,000 under \$80,000. :0,000 under \$100,000. :00,000 under \$150,000.	31 54	48	2,920	478	) `´11	.30 6	880 327	90 50	306 327	4 315	121 19,185	13 3,136	1	302	8,848	261 900 114
\$900,000 under \$1,000,000	00,000 under \$400,000. 00,000 under \$500,000. 00,000 under \$600,000. 00,000 under \$700,000.	4 3 3 1	4 3 3 1	1,141 1,071 1,518 565	308 300 444 169	20 22 33 4	- -	-		52 45 21 9	52 45 21 9	14,784 17,353 10,299 5,189	3,988 4,906 3,001 1,552	257 370 285 140	-	-	-
Taxable returns: Under \$60,000	00,000 under \$1,000,000	- - -	=	-	-	27 - - - -	11111		-	6 19 2 3	6 19 2 3	5,284 24,822 4,966 11,872	1,689 8,592 1,982 5,449	179 1,072 285 849	=		- - - -
Taxable returns: Under \$60,000	Total taxable returns	215	105	15,352	3,749	210	110	2,296	265	1,608	818	188,999	59,334	6,239	790	13,860	1,275
## Storogoon Under \$40,000.  ## Storogoon Und			<u> </u>	<u> </u>	New Me	exico							New	York			·
	der \$60,000	22 22 11 6 4 5 2	2 1 20 10 6 4 5 2 - 1	31 1,211 1,158 1,175 1,123 1,959 1,047	3 199 254 297 302 555 308 - -	1 4 8 14 20 42 27	21 2 1	629 94	64 13 21 -	798 964 443 429 203 112 64 55 38 31 17 110 19	28 931 439 428 202 112 63 55 38 31 17 110 19	828 57,409 49,079 78,362 57,556 43,207 30,499 32,584 26,174 24,503 14,788 139,726 46,292 59,003	84, 9,446, 10,670 19,502 15,720 12,215 8,868 9,771, 8,047 7,734 4,720 47,987 18,457 26,603	11 218 332 947 1,014 1,006 742 883 765 788 497 5,934 2,647 4,100	770	22,469 1,765 323 210 65 - 466	697 2,283 266 63 54 11 1- 135
Total texable returns. 110 52 9,779 2,594 194 58 1,109 114 4,669 2,534 717,993 233,560 25,833 2,135 37,110	Total taxable returns	110	52	9,779	2,594	194	58	1,109	114	4,669	2,534	717,993	233,560	25,833	2,135	37,110	3,509
North Carolina North Dakota					North Ce	rolina				·			North	 Dakota		<del> </del>	
Taxable returns: Under \$60,000	der \$60,000. 0,000 under \$80,000. 0,000 under \$100,000. 00,000 under \$150,000.	101 123	119	50 7,345	5 1,211	23	99	2,938	302	29 18	17	1,031	- 168	3	29	808	20 80 6
\$200,000 under \$300,000	00,000 under \$400,000. 00,000 under \$500,000. 00,000 under \$600,000.	18 10 2 5	18 10 2 5	5,191 3,772 947 2,868	1,404 1,064 275 857	93 80 23 77		-	-						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-
\$800,000 under \$900,000	00,000 under \$1,000,000	1 3 1 -	1 3 1	902 4,352 2,305	290 1,540 903	31 198 128	- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-	-	-	-	-	-	-	-	-
Total taxable returns	Total taxable returns	516	259	48,936	14,240	1,303	257	4,558	421	100	36	3,364	725	30	64	1,178	106

See text for "Explanation of Classifications and Terms." Less then \$500.

		Re	eturns with	State cred	Lt	Returns v	vithout Ste	te credit		1	Returns wit	h State cre	dit	Returns v	ithout Sta	te credit
Net estate before specific exemption classes	Total number of returns	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollars)	Credit for State death taxes (Thousand dollars)	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollars)	Total number of returns	Number of returns	Taxable estate (Thousand dollars)	Tex before credits (Thousand dollars)	Credit for State death taxes (Thousand dollars)	Number of returns	Taxable estate (Thousand dollars)	Tax before credits (Thousand dollers)
				Oh	io			• • • • • • • • • • • • • • • • • • • •			·	Oklah				
Taxable returns: Under \$60,000. \$60,000 under \$80,000. \$40,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	635 365 439 165	- 14 9 427 163	- 92 283 26,437 18,237	5 30 4,342 3,921	1 4 97 122	621 356 12 2	5,632 10,481 679 244	335 1,073 105 55	1 131 86 78 34	- 11 2 72 34	105 53 4,392 3,835	7 5 715 834	(1) 17 .27	1 120 84 6	11 1,193 2,416 271	(1) 74 241 36
\$200,000 under \$300,000 \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000.	165 70 30 23 13 11	163 70 30 28 13	29,148 19,785 11,377 13,495 7,738 7,468	7,228 5,284 3,212 3,923 2,328 2,292	347 344 241 324 214 219	2	352 - - - - -	85 - - - - -	28 13 4 8 1 2	27 11 4 8 1	4,739 3,103 1,551 3,997 593 1,436	1,171 836 439 1,169 178 444	57 54 35 99 16 43	1 2	153 557 - - - -	36 150 - - -
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000.	11 8 16 10 3 2	11 8 16 10 3 2	8,637 7,164 20,828 23,043 10,084 15,963	2,708 2,295 7,194 9,047 4,413 9,109	275 245 896 1,283 629 1,558	-	- - - - -		1 4 2 -	1 4 2 -	, 900 4,866 5,674 -	289 1,646 2,354	31 201 346	-	- - - - -	
Total taxable returns	1,971	978	219,779	67,331	6,799	· 993	17,388	1,653	393	179	35,244	10,087	931	214	4,601	537
Taxable returns:				Oreg	gon							Pennsy	lvania			
Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	103 60 70 31	- 4 1 64 30	36 22 4,064 3,336	- 2 2 689 723	(1) (1) 13 22	99 59 6 1	871 1,760 397 120	54 178 68 26	701 418 550 227	- 4 528 223	89 122 32,578 24,601	11 13 5,378 5,319	(1) (1) (1) 108 164	697 414 22 4	6,475 12,044 1,506 431	396 1,221 242 92
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000.	23 10 5 4	23 9 5 4 - 1	3,896 2,520 1,917 1,964 - 695	955 678 542 572 - 214	45 44 41 48 - 21	- 1 - -	253 - - -	29 . – –	230 108 66 31 20 12	228 108 66 31 20 12	41,207 30,900 25,498 15,141 11,664 8,146	10,229 8,348 7,213 4,407 3,496 2,499	495 550 543 365 306 239	2	397 - - - - -	99 - - - -
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 or more.	1 1 2 - -	1 1 2 -	751 864 2,272 - - -	234 275 757 - -	23 29 90 - -	11111	-	-	6 14 24 5 3 2	6 14 24 5 3 2	4,752 12,443 28,999 12,684 11,139 19,851	1,492 3,984 9,844 5,111 5,034 12,129	142 415 1,180 738 777 2,181		1	- - - -
Total taxable returns	311.	145	22,337	5,643	377	166	3,401	355	2,417	1,278	279,814	84,507	8,203	1,139	20,853	2,050
Taxable returns:		····,		Rhode I	sland							South C	eroline			
Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	56 25 49 28	- 3 - 49 28	3,111 3,187	- 1 - 522 696	1 10 21	53 25 - -	499 697 -	30 69 - -	- 78 46 47 27	- 1 46 27	21 2,958 2,974	- 2 499 641	(1) 12 23	78 45 1	647 1,366 70	38 142 12
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000.	22 5 6 5 7 1	21 5 6 5 7 1	3,747 1,386 2,184 2,415 3,998 667	929 372 613 702 1,194 204	46 24 40 59 107 19	1	161	39 - - - - -	20 7 3 1 2	20 7 3 1 2	3,548 1,958 1,173 500 1,162 723	878 526 333 146 348 224	43 34 25 12 31 22	-	-	:
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 under \$5,000,000.	1. 5 1. 3	1 5 1 3	793 - 7,510 2,637 9,739 -	249 2,666 1,071 4,206	25 - 345 155 632 -	- - - -	1111	-	1 1	1 1 - - -	766 867 - - - -	239 276 - - -	24 29 - - -	-	-	:
Total taxable returns	214	135	41,388	13,425	1,484	79	1,357	138	234	110	16,650	4,112	255	124	2,083	192

See text for "Explanation of Classifications and Terms."  $^{\rm L}{\rm Less}$  than \$500.

Table 10. —TAXABLE ESTATES —NUMBER OF RETURNS AND SELECTED DATA FOR RETURNS WITH AND WITHOUT STATE CREDIT, BY NET ESTATE CLASSES, AND BY STATES AND TERRITORIES—Continued

[Citizens and resident aliens]

		D	eturns with	State and		nd residen			i i	<del>                                     </del>						<del></del>
Net estate before specific exemption classes	Total number of returns	Number of returns	Taxable estate	Tax before credits (Thousand	Credit for State death taxes (Thousand	Number of returns	Taxable estate	Tax before credits	Total number of returns	Number of returns	Texable estate	Tax before credits	Credit for State death taxes	Returns  Number  of  returns	Taxable estate	Tax before credits (Thousand
,		L	dollars)	dollars)	dollars)	<u> </u>	dollars)	dollars)			dollars)	dollars)	dollars)		dollars)	dollars)
		,		South	Dakota							Tenr	nessee			
Texable returns: Under \$60,000 \$60,000 under \$80,000 \$80,000 under \$100,000 \$100,000 under \$150,000 \$150,000 under \$200,000	36 27	4 3 25 10	29 86 1,503 1,179	- 2 9 243 261	(1) - 2 6 8	72 33 2	644 918 113	40 89 17	108 79 86 37	2 2 84 37	25 58 5,012 4,141	- 2 6 806 899	- 1 1 18 29	106 77 2	1,000 2,260 129	60 231 22
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000.	4 1 2 -	4 1 2 - -	770 242 722 - -	194 63 202 -	10 4 15 - -	= = = = = = = = = = = = = = = = = = = =			28 14 13 4 1 4	28 14 13 4 1	5,213 3,801 5,061 2,053 613 2,635	1,311 1,016 1,434 602 185 805	65 65 109 52 17 74	-	-	- - - -
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 or more.		- - - -		- - - -	-	-	-	1111	1 4 - -	1 - 4	770 - 4,699 - -	241 1,588 - -	24 190 - -	-	1	-
Total taxable returns	156	49	4,531	974	45	107	1,675	146	379	194	34,081	8,895	645	185	3,389	313
			·	Te	vo.c		<u> </u>					Ut		107	3,307	717
Taxable returns: Under \$80,000	536 322 381 152	15 13 353 150	164 407 21,556 17,047	- 9 43 3,529 3,722	2 3 85 116	521 309 28 2	4,928 9,132 1,493 197	302 958 225 41	27 20 21 11	- 4 - 20 11	1,324 1,220	227 264	- 1 - 7 12	- 23 20 1	233 606 41	14 63 5
\$200,000 under \$300,000. \$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000. \$700,000 under \$800,000.	166 82 28 21 16 11	166 81 28 21 16 11	29,948 22,926 10,823 10,414 9,724 7,445	7,449 6,178 3,063 3,039 2,935 2,284	360 398 232 250 266 205	1 - - -	267 - - -	71 - - - -	6 5 1 1 2	6 5 1 1 2	1,127 1,431 341 442 1,119	282 386 95 127 333	13 25 7 10 30		-	
\$800,000 under \$900,000. \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000. \$5,000,000 under \$5,000,000.	6 4 25 4 4 1	6 4 25 4 4 1	4,712 3,562 32,072 10,150 13,429 5,364	1,478 1,141 11,014 4,088 5,856 2,069	150 122 1,363 590 886 327	- - - -		- - - -	- - 1 1	- - 1 1	2,382 4,262	941 2,003	- - 134 316 -	1 - 1 - 1	11111	-
Total taxable returns	1,759	898	199,743	57,897	5,355	861	16,017	1,597	96	52	13,690	4,661	555	44	880	82
				Verm	ont							Virg	inte			
Taxable returns: Under \$60,000. \$60,000 under \$80,000. \$50,000 under \$100,000. \$100,000 under \$150,000. \$150,000 under \$200,000.	26 15 27 3	- - 24 3	1,366 307	- - 213 66	 - - 4	26 15 3	238 442 123	14 46 15	167 115 130 68	- 4 1 127 67	- 42 38 7,659 7,651	1,245 1,674	(1) 23 53	163 114 3 1	1,409 3,276 126 103	83 330 16 22
\$200,000 under \$300,000 \$300,000 under \$400,000 \$400,000 under \$500,000 \$500,000 under \$600,000 \$600,000 under \$600,000 \$700,000 under \$700,000	4 1 1 - 1	4 1 - 1	788 294 386 5 614	199 80 109 - 186	11 5 8 - 17	- - - - -	-	-	55 22 12 9 2	55 22 12 9 2	10,017 6,213 4,667 4,325 1,198 1,993	2,494 1,674 1,322 1,257 361 609	121 109 100 103 33 57	-	-	-
\$800,000 under \$900,000 \$900,000 under \$1,000,000 \$1,000,000 under \$2,000,000 \$2,000,000 under \$3,000,000 \$3,000,000 under \$5,000,000 \$5,000,000 under \$5,000,000	2 - 1 - -	2 - 1	1,577 1,756 - -	495 - 643 - -	50 - 86 - -	-	-	-	- 1 2 1	1 2 1 -	916 2,439 2,149	295 827 826 -	32 101 116	-	-	-
Total taxable returns	81	37	7,088	1,991	183	44	803	75	587	306	49,307	12,590	849	281	701	
				-,		.,.,	505			200	47,307	22,090	049	281	4,914	451

Peturis   Peturis   Peturis   Peturis   Channel   Chan	Returns with State credit Returns without State credi	Ret		te credit	yithout Sta	Returns	it	State cred	eturna with	F		,
West Virginia   West Virgini	Number of estate of credits taxes returns (Thousand (Tho	of . returns	number of	before credits (Thousand	estate (Thousand	O.£	for State death taxes (Thousand	before credits (Thousand	estate (Thousand	of	number of	Net estate before specific exemption classes
Display   Color   Co	1 dollars/ dollar			, <del> </del>	<del></del>	·	gton	Weshir				
\$300,000 under \$400,000.  29   29   8,226   2,221   14.5   -   -   5   5   1,43   393   26   -   -   5   5   1,44   3   393   26   -   -   5   5   1,44   3   393   26   -   -   5   5   1,44   3   393   26   -   -   5   5   1,44   3   393   26   -   -   5   5   1,44   3   393   26   -   -   5   5   1,44   3   344   12   -   -   5   5   1,44   3   367   33   -   -   -   5   5   1,44   3   367   33   -   -   -   5   5   1,44   3   367   33   -   -   -   -   -   -   -   -	7 2 65 7 1 35 993	2 41	37 42	378	3,680	125 3	2 32	1,574	62 9,601	2 158	127 161	Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000.
\$900,000 under \$1,000,000	5 5 1,443 393 26 5 5 1,970 559 41 5 1 493 144 12	5 5 1	5 5 1	13 - - - -	-	- - -	145 70 69	2,221 938 827	8,226 3,335 2,853	29 9 6	29 9 6	\$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000.
Taxeble returns:	3 3,518 1,179 142	3 2 -	- 3 2 -	-	1 1	- - -	29 252 304	284 1,979 2,098	887 5,631 5,192 3,586	1 4 2	1 4 2	\$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000.
Texable returns: Under \$60,000	103 21,646 .6,161 506 94 1,681	103	197	537	6,042	336	1,415	16,748	60,654	345	681	Total taxable returns
Under \$60,000	Wyoming						nsin	Wisco				The said of the sa
\$300,000 under \$400,000 22 22 6,183 1,664 108 2 2 2 591 161 10 - 500,000 under \$500,000 14 14 5,302 1,497 113 2 2 2 971 283 24 2 500,000 under \$700,000 under \$800,000 under \$900,000 7 7 7 4,784 1,469 141	16 503 17 1,059 176 4 3 156	17	20	578	721	198 8	1 29	8 1,509	84 9 <b>,</b> 250	3 152	201 160	Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$1.50,000.
\$800,000 under \$900,000	2 591 161 10	2 - 2 -	2	-	- 1	-	108 113 112 34	1,664 1,497 1,322 375	6,183 5,302 4,521 1,239	22 14 9 2	22 14 9 2	\$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600,000 under \$700,000.
\$900,000 under \$1,000,000	2 2,653 924 116	- 2 - -		- - - - -	l l	-	58 279	553 2,337	1,735 6,943	2 6 2	2 6	\$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000.
Total taxable returns4	33 6,499 1,832 166 39 862	33	72	786	8,599	485	1,354	17,457	65,395	369	854	Total taxable returns4
Other areas <sup>2</sup> Taxable returns:							areas <sup>2</sup>	Other				Taxable returns:
Under \$60,000				30 58	300 338	11 5		- - 45 45	- 289	- - 5	11 10	Under \$60,000. \$60,000 under \$80,000. \$80,000 under \$100,000. \$100,000 under \$150,000.
\$200,000 under \$300,000.				159 210	578 748 526	2 2 1	6 7 - -	143 95 - -	535 342 -	2 1 -	4 3 1	\$300,000 under \$400,000. \$400,000 under \$500,000. \$500,000 under \$600,000. \$600.000 under \$600.000.
\$800,000 under \$900,000				-	· -	2 - -	135 -			1 1 -	- 3 1 -	\$800,000 under \$900,000 \$900,000 under \$1,000,000. \$1,000,000 under \$2,000,000. \$2,000,000 under \$3,000,000. \$3,000,000 under \$5,000,000.
Total taxable returns 60 17 6,304 2,052 181 43 6,253 1,738				1,738	6,253	43	181	2.052	6,304	17	60	<b>i</b>

See text for "Explanation of Classifications and Terms."

Less than \$500.

Returns for decedents who resided in the Canal Zone, Puerto Rico, Virgin Islands, and abroad.

### HISTORICAL TABLE, ESTATE TAX RETURNS

Table 11. -- NUMBER OF RETURNS, GROSS ESTATE BY TYPES OF PROPERTY, SELECTED DEDUCTIONS, TAXABLE ESTATE, AND TAX, 1950-1959

Items	Returns filed during—						
	1959	1957	1955	1954	1951	1950	
RETURNS OF CITIZENS AND RESIDENT ALIENS	(1)	(2)	(3)	(4)	(5)	(6)	
Number of returns, total	55,685	46,473	36,595	36,699	27,958	25,858	
Taxable	38,515 17,170	32,131 14,342	25,143 11,452	24,997 11,702	18,941 9,017	17,411 8,447	
			(Thousa	nd dollars)			
Total gross estate	11,648,017	10,293,669	7,467,443	7,411,754	5,504,961	4,918,094	
Real estate. Federal bonds State and municipal bonds Other bonds Corporate stock	2,509,159 553,896 351,616 109,614 4,984,850	(1) (1) (1) (1) (1)	1,559,672 457,054 201,013 81,885 3,073,922	1,551,720 490,793 239,321 91,245 2,982,597	(1) (1) (1) (1) (1)	1,009,133 425,650 138,984 89,263 1,773,054	
Cash. Mortgages and notes. Taxable insurance. Other property.	1,152,029 414,904 651,876 920,073	(1) (1) (1) (1)	747,880 274,575 468,498 602,944	745,028 253,293 476,151 581,604	(1) (1) (1) (1)	524,604 191,583 356,691 409,134	
Total deductions	3,950,120	(1)	2,482,343	2,445,899	(¹)	1,604,164	
Marital deduction. Charitable bequests. Other deductions.	2,176,137 668,900 1,105,083	(1) (1) (1)	1,371,730 397,835 712,778	1,343,926 354,542 747,431	923,210 274,398 (1)	799,597 205,863 598,705	
Disallowed deductions	6,193 3,943,927	( <sup>1</sup> ) 3,408,010	2,753 2,479,590	2,987 2,442,912	(¹) 1,802,696	7,243 1,596,921	
Specific exemption Taxable estate Net tax liability	3,341,100 4,650,979 1,185,620	2,788,290 4,342,072 1,176,710	2,195,460 2,990,810 778,342	2,201,560 2,969,174 778,504	1,677,190 2,188,878 577,401	1,550,830 1,916,645 483,520	
RETURNS OF MONRESIDENT ALIEMS		1					
Number of returns, total	1,292	908	970	973	1,044	1,286	
Taxable	958 334	696 212	696 274	687 286	819 225	1,115 171	
			(Thousa	nd dollars)			
Gross estate in the United States	31,656 21,422 3,667	28,884 20,987 4,589	22,803 15,948 2,913	23,383 16,206 3,096	20,666 16,052 3,081	24,157 18,192 3,229	

See text for "Explanation and Classifications of Terms."  $^{\rm 1}{\rm Data}$  not available.

### SYNOPSIS OF ESTATE TAX LAW

Table I.—REQUIREMENT FOR FILING RETURN, SPECIFIC EXEMPTION, AND TAX CREDITS FOR ESTATES OF CITIZENS AND ALIENS WHO DIED AFTER OCT. 22, 19421

		Return required if gross estate is for—		Specific	exemption		
Federal estate tax law (date of enactment)	Effective period	Citizen or resident slien and in excess of—	Nonresident alien and in excess of—	Citizen or resident alien	Nonresident alien	Tax credits against gross estate tax	
		Dollars	Dollars	Dollars	Dollars		
Internal Revenue Code of 1954 (Aug. 16, 1954).	Aug. 17, 1954 and there- after	60,000	2,000	60,000	2,000	State inheritance taxes paid. Federal gift taxes paid under 1924, 1932, and subsequent acts. Estate tax paid on prior transfers. Foreign death taxes paid.	
Internal Revenue Code of 1939-							
Additional tax: Revenue Act of 1951 (Oct. 20, 1951).	Oct. 21, 1951 - Aug. 16, 1954	60,000	2,000	60,000	2,000	Federal gift taxes paid under 1932 and subsequent acts. Foreign death duties paid.	
Revenue Act of 1942 (Oct. 21, 1942).	Oct. 22, 1942 - Oct. 20, 1951	60,000	2,000	60,000	2,000	Federal gift taxes paid under 1932 and subsequent acts.	
Basic tax: Revenue Act of 1951 (Oct. 20, 1951).	Oct. 21, 1951 - Aug. 16, 1954	100,000	2,000	100,000	2,000	State inheritance taxes paid. Federal gift taxes paid under 1924, 1932, and subsequent acts. Foreign death duties paid.	
Revenue Act of 1942 (Oct. 21, 1942).	Oct. 22, 1942 - Oct. 20, 1951	100,000	2,000	100,000	2,000	State inheritance taxes paid. Federal gift taxes paid under 1924, 1932, and subsequent acts.	

<sup>1</sup>This table does not include provisions under the various treaty conventions between the United States and foreign countries. For estate tax provisions prior to the Revenue Act of 1942, see Statistics of Income for 1950, Part 1, pages 336-337.

 $^2{\rm Gross}$  estate value for which a return must be filed is the value at date of death, regardless of the fact that the alternative value may be used for tax purposes.

Table II. —TAX AND TAX RATES UNDER 1954 CODE FOR ESTATES OF CITIZENS AND ALIENS<sup>1</sup>

Taxable  Equaling— be	Not	Tax on amount in column l	Rate of tax on excess over amount in column 1
(1)	(2)	(3)	(4)
Dollars	Dollars	Dollars	Percent
5,000 10,000 20,000	5,000 10,000 20,000 30,000 40,000	150 500 1,600 3,000	3 7 11 14 18
50,000 60,000 100,000	50,000 60,000 100,000 250,000	4,800 7,000 9,500 20,700 65,700	22 25 28 30 32
750,000 1,000,000 1,250,000	750,000 1,000,000 1,250,000 1,500,000	145,700 233,200 325,700 423,200 528,200	35 37 39 42 45
2,500,000 3,000,000 3,500,000	. 2,500,000 . 3,000,000 . 3,500,000 . 4,000,000	753,200 998,200 1,263,200 1,543,200 1,838,200	49 53 56 59 63
6,000,000 7,000,000	. 6,000,000 . 7,000,000 . 8,000,000 . 10,000,000	2,468,200 3,138,200 3,838,200 4,568,200 6,088,200	67 70 73 76 77

<sup>1</sup>For estate tax rates prior to the 1954 Code, see Statistics of Income for 1954, Estate Tax Returns filed during 1955, page 23.

Facsimiles of Fiduciary,
Gift, and Estate
Tax Returns,
1958

# FACSIMILES OF FIDUCIARY, GIFT AND ESTATE TAX RETURNS

### CONTENTS

				rage
Form	1041	:	Fiduciary Income Tax Return	87
			Schedule J, Allocation of Accumulation Distribution.	99
Form	709	:	Gift Tax Return	101
Form	706	:	Estate Tax Return (Selected pages)	105
Form	706NA	l:	Nonresident Alien Estate Tax Return (Selected pages)	108

### FACSIMILE OF FIDUCIARY INCOME TAX RETURN 1958

### U. S. FIDUCIARY INCOME TAX RETURN FORM 1958 (FOR ESTATES AND TRUSTS) FOR CALENDAR YEAR U.S. Treasury Depart Internal Revenue Service Do not write in space below and ending.... PLEASE TYPE OR PRINT PLAINLY Name of Estate or Trust. Check Whether Estate . Simple Trust . Complex Trust Name, Address, and Title of Fiduciary Simple trusts are not required to fill in the schedules on page 4. They need complete only the lines and schedules on pages 1, 2, and 3 that apply to them. See page 2 of instructions. INCOME 1. Dividends (Enter full amount before exclusion) 2. Interest on bank deposits, notes, corporation bonds, etc..... 3. Interest on tax-free covenant bonds upon which a Federal income tax was paid at source.... 4. Interest on Government obligations, etc..... 5. Income from partnerships and other fiduciaries (See Instruction 5)..... Name and address 6. Gross rents and royalties..... 7. Gross profit (or loss) from trade or business..... 8. (a) Net gain (or loss) from sale or exchange of property other than capital assets (from line 2, Schedule D).... (b) Net gain (or loss) from sale or exchange of capital assets (from line 12, Schedule D).... 9. Other income (State nature of income). 10 Total income (lines 1 to 9, inclusive)..... DEDUCTIONS 11. Interest (Explain in Schedule A)..... 12. Taxes (Explain in Schedule A)..... 13. Fiduciary's portion of depreciation (Schedule B) and depletion. Explain depletion. ........ 14. Charitable deduction (line 9, Schedule F)..... 15. Other deductions authorized by law (Explain in Schedule A)..... Total (line 11 to line 15, inclusive)..... 17. Line 10 minus line 16. (Complex trusts and estates enter this amount on line 1 in Schedule G, also)....... 18. Deduction for distributions to beneficiaries..... 19. Adjustment of dividend exclusion (not to exceed \$50) (See Instruction 19)...... 20. Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)..... 21. Long-term capital gain deduction. Enter 50% of line 13 (e), Schedule D...... 22. Exemption (\$600 for an estate; trusts see instructions)..... Total (lines 18 to 22, inclusive) 24. Taxable income of fiduciary (line 17 minus line 23) COMPUTATION OF TAX 25. Tax on amount on line 24 (See Tax Rate Schedule in Instruction 25) 26. If alternative tax is applicable, enter the tax from line 19, Schedule D..... 27. Fiduciary's share of foreign tax credit (Attach Form 1116)..... 28. Fiduciary's share of credit for tax paid at source on tax-free covenant bond interest..... 29. Tax previously paid, or withheld (See Instruction 29 and attach explanation) 30. Fiduciary's share of dividends received credit (line 7, Schedule E).... 31. Fiduciary's share of credit for partially tax-exempt interest. 32. Credit for tax deemed paid on undistributed capital gains of regulated investment companies. Total of lines 27 to 32, inclusive ..... 34. Balance of tax or overpayment (subtract line 33 from line 25 or line 26, whichever is applicable)........... SIGNATURE AND VERIFICATION (See General Instruction E) I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and, to the best of my knowledge and belief, is a true, correct, and complete return. (Signature of fiductory or officer representing fiductory) I declare under the penalties of perjury that I prepared this return for the fiduciary named herein and that this return (including any accompanying schedules and statements) is, to the best of my knowledge and belief, a true, correct, and complete return based on all the information relating to the matters required to be reported in this return of which I have any knowledge.

(Individual or firm signature)

(Address)

(Date)

87

	Schedule A.—EXPI	ANATION OF DEDI	UCTIONS	CLAIMED	ON LINES	11, 12, an	d 15, PAGE	l (See Ins	struction 33)
Line	Yo. Expl	anation	Amoui	nt Li	ne No.	E:	cplanation		Amount
					· · · · · · · · · · · · · · · · · · ·				•
							<b>******</b>		
	Schedule	B.—EXPLANATIO	N OF DE	DUCTION	FOR DEPI	RECIATION	(See Instr	uction 34)	
1. Kind	of property (if buildings, state r Exclude land and other nonc	material of which constructed), depreciable property.	2. Date acquired	3. Cost or o	""   allowed	epreciation (or allowable) prior years	5. Method of computing depreciation	6. Rate (%) or life (years)	7. Depreciation for this year
•								-	
								-	
								<b>-</b>	
- Tot	al depreciation			1				<del></del>	
Total	al fiduciary's portion.	Enter here and on line	e 13 page	- 1	<u></u>			• • • • • • • • • •	
S	chedule C.—BENEFI	CIARIES' SHARES	OF INCO	ME AND C	REDITS (I	estates and	complex in	ısts, see Ir	nstruction 35)
	of each beneficiary (Designate r			2. Add			<u>-</u>		
(a)					·				
(b)			·						
(c)					· <b></b>				
(d)									
	-		Contin	nuation of S	chedule C		· · · · · · · · · · · · · · · · · · ·		
	3. Amount of income require be distributed currently	ed to  4. Other amounts paid, otherwise required tributed		5. Domestic divi	dends qualifying redit	include	rtax-exempt intere ed in amount on se 4, page 1	less po	e taxable to beneficiario ortion reportable in cols. 5, 6, 8, 9 and 10
(a)									
(b)									
(c)									
(d) otals						_			
oidis									
			Contin	uation of S	chedule C				
	8. Net short-term capital gain	9. Net long-term capital gain (100%)	foreign inco	mpt income, and ime of a foreign ter total only)	source (2% c	icome tax paid at of line 3, page 1, 28/page 1)	12. Income and paid to a forei United States	gn country or	13. Depreciation and depletion
(a) <sub>,</sub>							-		
(b)							-		
(c) (d)							-		
otals	-		mminni	minimum			-		
314.0					<u> </u>		1		
	· · · · · · · · · · · · · · · · · · ·	ADDI	PIONAL I	NFORMAT	ION REQ	UIRED			
	an income tax return ? [] Yes [] No. nswer is "Yes," to wi							-	icted only that po?
	?				. If return is	s for a trust,	enter name o	and addres	s of grantor:
Date	trust was created or, if	an estate, date of dece	dent's deatl					************	
Gen	py of will or trust instr eral Instruction "H" ho again but enter date a	ive been previously fui	required u rnished, do			s for an esto !? [] Yes		nited States	Estate Tax Retur
			···			is "No," wi	IJ No. Il such a reti ] Uncertain	ırn be filed	<del>1</del> ?

Page 3

Simple trusts not having entries on this p	age may tear off pages 3 and	d 4 and file only pages 1 and 2
--	------------------------------	---------------------------------

Schedule D.—GAINS	S AND LO	OSSES F	ROM SALES O	R EXCHANGE	S OF PROPER	TY (See Instru	ction 36)
			RTY OTHER				
a. Kind of property (if necessary, attach state- ment of descriptive details not shown below)	b. Date acquired Mo. Day Yr.	c, Date sold Mo. Day Yr.	d. Gross sales price (contract price)	e. Depreciation allowed (orallowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis and cost of subse- quent improvements (if not purchased, attach explanation)	g. Expense of sale	h. Gain or loss (column d plus column e less sum of columns f and g)
1.							
				1			
2. Net gain (or loss). Enter here a	Ind on line						
The gain (or loss). Effect field of	ind on mie	; o (a), po	(II) CAPITA				
Short-	Ferm Cap	ital Gair			lot More Than	6 Months	
3							
	! !						
					1		
4. Enter your share of net short-term 5. Enter unused capital loss carryo	m gain (or	loss) from	n partnerships o	and other fiducio	aries		
6. Net short-term gain (or loss) from	n lines 3, 4	4, and 5.	Enter here and	d on line 10 belo	ent)		
Long	-Term Co	ipital Go	ins and Losses	-Assets Held	More Than 6 I	Months	
7							
	: i					1	
	1 1					1	
8. Enter the full amount of your sho	are of net	long-term	agin (or loss) fr	om partnerships	and other fidu	riories	
9. Net long-term gain (or loss) from	lines 7 a	nd 8. Er	nter here and on	line 11 below .	· · · · · · · · · · · · · · · · · · ·		
			APITAL GAIN			· · · · · · · · · · · · · · · · · · ·	
				1. Benefici		2. Fiduciary	3. Total
10. Net short-term gain or loss from	line 6, ab	ove	• • • • • • • • • • • • • • • • • • • •				
<ul><li>11. Net long-term gain or loss from</li><li>12. Total net gain or loss</li></ul>							
Enter on line 8 (b), page 1, the n 8 (b), page 1, whichever of the foll capital gains and losses and the de	net gain sh	own on li	ne 12, column 3	, above. If net	loss on line 12, o loss, (ii) taxabl	column 3, above e income compu	, enter as loss on line ited without regard to
					AINS DEDUC	TION	·····
<ul> <li>(a) Long-term capital gain shown</li> <li>(b) Short-term capital loss shown</li> <li>(c) Excess of line 13 (a) over lint</li> <li>(d) Long-term capital gains tax</li> <li>(e) Balance (line 13 (c) minus</li> </ul>	wn on line vn on line ne 13 (b), able to be	11, colum 10, colum above neficiarie	nn 3, above mn 3, above s. (Total of col	umn 9, Schedule	· · · · · · · · · · · · · · · · · · ·		
If tidynians had a net length		COMPU	TATION OF A	LTERNATIVE	TAX		
If tiduciary had a net long-term cap line 12, above, and line 24, p	pitai gain age 1, exc	or an exc ceeds \$18	cess of net long- ,000, he may fir	term capita! gai nd it to his adva	in over net short Intage to make t	-term capital los he alternative to	s shown in column 2, ix computation.
14. Income from line 24, page 1 15. 50% of amount on line 13 (e), a 16. Balance (line 14 minus line 15). 17. Tax on amount on line 16 (See 2)	bove						
18. 50% of amount on line 15, abov	re.,,,,.						
<ol><li>Alternative tax (line 17 plus line</li></ol>	18); if less	s than line	e 25, page 1, en	ter this amount	on line 26, page	1	
Schedule I	E.—FIDU	CIARY'S	SHARE OF	DIVIDEND CR	EDIT (See Ins	truction 37)	
<ol> <li>Total domestic corporation divide</li> <li>Beneficiaries' share of dividends</li> <li>Adjustment of dividend exclusion</li> <li>Total (line 2 plus line 3)</li> </ol>	from colu for 1958	mn 5, Sch (line 19,	nedule C				
5. Fiduciary's share of dividends su	bject to c	redit (line	l minus line 4)				
6. Enter: (a) 4% of line 5	 or 26, pag	ge 1, less	amount on line	 27, page 1			
(c) 4% of line 24, page 1	1 tha						
1. Enter here and on line 30, page	ı, ine sma	nest of th	e amounts on lir	nes to (a), 6 (b) c	and 6 (c) above		

Schedule F.—COMPUTATION OF CHARITABLE DEDUCTION (Submit statement giving name and address of charitable of	(See Instruction 38) organization)
1. Amounts paid or permanently set aside for charitable purposes from current year's income	
2. Tax-exempt interest and foreign income of a foreign trust allocable to charitable distribution. (Complete lines 3 and 4 below only if gain on line 11, column 2, Schedule D, exceeds loss on line 10, column 2, Schedule D)  3. (a) Long-term capital gain included on line 1	
(b) Enter gain on line 11, column 2, Schedule D, minus loss on line 10, column 2, Schedule D	-
(c) Enter gain on line 11, column 3, Schedule D, minus loss on line 10, column 3, Schedule D	_
4. Enter 50% of line 3 (a), line 3 (b), or line 3 (c), whichever is smallest	
5. Enter sum of line 2 and line 4	
6. Balance (line 1 minus line 5)	
7. Enter short-term capital gains and 50% of the long-term capital gains of the current taxe corpus, paid or permanently set aside for charitable purposes	
8. Amounts paid or permanently set aside for charitable purposes other than from income of the	e current year
9. Total (line 6 plus lines 7 and 8). Enter here and on line 14, page 1	
Schedule G.—COMPUTATION OF DISTRIBUTABLE NET INCOM	IE (See Instruction 39)
1. Enter amount from line 17, page 1	
2. Add: (a) Tax-exempt interest (as adjusted)	
(b) Foreign income of a foreign trust (as adjusted)	
(c) Net gain shown on line 12, column 1, Schedule D. If net loss, enter zero	
(d) Lines 4 and 7, Schedule F	
(e) Short-term capital gain included on line 1, Schedule F	
(f) If amount on line 8 (b), page l, is a loss, enter amount here	
3. Total (line 1 through line 2 (f))	
4. If amount on line 8 (b), page 1, is a gain, enter amount here	
5. Distributable net income (line 3 minus line 4)	
Schedule H.—COMPUTATION OF DISTRIBUTIONS DEDUCTIO	
1. Total of columns 3 and 4 of Schedule C	
2. Enter the total of column 10, Schedule C	.,
<b>3.</b> Balance (line 1 minus line 2)	
4. Enter distributable net income (line 5, Schedule G)	
5. Enter the total of lines 2 (a) and 2 (b) of Schedule G	
6. Balance (line 4 minus line 5)	
7. Distributions deduction. (Enter here and on line 18, page 1, the lesser of line 3 or line 6	above)
During the taxable year did you make an accumulation distribution as defined in S	Sec. 665(b)? See General Instruction Q.
Yes No. If "Yes," attach Schedule J (Form 1041).	

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## Instructions For Form 1041—1958

### U.S. FIDUCIARY INCOME TAX RETURN

### GENERAL INSTRUCTIONS

(References are to the Internal Revenue Code of 1954, unless otherwise noted)

A. Who must use Form 1041.—Every fiduciary (except a receiver appointed by authority of law in possession of only a part of the property of an individual), or at least one of joint fiduciaries, must make an income tax return on Form 1041 for:

(1) Every estate for which he acts, if (a) the gross income of such estate for the taxable year is \$600 or over, or (b) any

beneficiary is a nonresident alien;

(2) Every trust for which he acts, if (a) the trust has any taxable income for the taxable year, or (b) the gross income is \$600 or over, regardless of the amount of taxable income, or (c)

any beneficiary is a nonresident alien.

B. Other returns to be filed by fiduciaries.—(1) Returns for decedents.—An executor or administrator must make a return on Form 1040 or Form 1040A for the last taxable year of the decedent, if the gross income of the decedent to the date of his death was \$600 or more (\$1,200 or more if the decedent was over 65 years of age). Note: Expenses for medical care of the decedent. paid out of his estate within one year from the date of his death. shall be treated as paid by the decedent at the time the expenses were incurred, for purposes of determining the decedent's income tax liability. Such a deduction is not permitted if the amount so paid is allowable in computing the net estate of the decedent for estate tax purposes under section 2053, unless the statement and waiver referred to in specific instruction 15 are filed.

(2) Returns for nonresident alien beneficiaries.—A citizen or resident fiduciary who pays, credits, or is required to distribute any amount taxable to a beneficiary who is a nonresident alien shall make a return, and pay the tax due, on the form indicated

below:

United States business.—Form 1040B for a nonresident alien engaged in trade or business within the United States at any

time within the taxable year.

No United States business.—Form 1040NB if (a) such beneficiary has, for the taxable year, not more than \$15,400 gross income described in section 871 (a), and if (b) the entire amount of the tax on such income has not been withheld at the source. Form 1040NB-a for any such beneficiary who has, for the tax-able year, more than \$15,400 gross income described in section

871 (b).

If the nonresident alien beneficiary appoints a person in the United States to act as his agent for the purpose of filing income tax returns, the fiduciary shall be relieved from the necessity of filing Form 1040B, Form 1040NB, or Form 1040NB-a, as the case may be. In such case the fiduciary shall attach to his Form 1041 (see A, above) a copy of the notice of appointment of such agent.

A fiduciary is also required to file Form 1042 in connection

with income tax to be paid at source on certain payments to nonresident aliens, etc. See instructions on such form.

(3) Returns for other persons.—A fiduciary, including the guardian of a minor and the guardian or committee of an insane person, who has charge of the income of an individual (except a receiver appointed by authority of law in possession of only a part of the property of an individual), must make a return of income on Form 1040 or Form 1040A if a return is required for such

C. Period to be covered by return.—Returns shall be filed for the calendar year 1958 or other taxable years beginning in 1958. For the procedure to follow in changing an established accounting

period, see the District Director of Internal Revenue.

D. When and where Form 1041 must be filed.—Returns must be filed, on or before the 15th day of the 4th month following the close of the taxable year of the estate or trust, with the District Director of Internal Revenue for the district in which the fiduciary resides or has his principal place of business. If the fiduciary has no legal residence or place of business in the United States, the return should be filed with the Director of International Operations, Internal Revenue Service, Washington 25, D. C.

E. Signature and verification.—The return must be signed by the individual fiduciary, or by the authorized officer of the organization receiving or having custody or control and man-

agement of the income of the estate or trust.

The statement at the bottom of page 1 of Form 1041 is required to be signed by the person or in the name of the firm or corporation preparing the fiduciary's return.

F. When and to whom the tax must be paid.—The tax of a trust must be paid in full when the return is filed. The tax

of an estate must be paid in full when the return is filed or in four equal installments on or before the 15th day of the 4th, 7th, 10th, and 13th months following the close of the taxable year. If any installment is not paid on or before the date fixed for payment, the whole amount of tax unpaid shall be paid upon notice and demand by the district director.

The tax may be paid in cash or by check or money order drawn

to the order of Internal Revenue Service.

G. Penalties.—Severe penalties are provided by law for failure to file a required return, for filing late, and for filing a false or fraudulent return.

H. Copy of governing instrument and fiduciary's declaration.-If the gross income of the estate or trust is \$5,000 or over, a copy of the will or trust instrument, sworn to by the fiduciary as a true and complete copy, must be filed with the return of the estate or trust.

The fiduciary shall attach to the return a statement expressing his opinion (indicating the relevant provisions of the governing instrument upon which he relies) as to the extent to which the income of the estate or trust is taxable to the estate or trust, to the beneficiaries, or to the grantor or a person other than the grantor. In making such determination, the fiduciary shall give particular attention to sections 671 through 678 which relate (a) to taxation of the income of a trust to the grantor because of his retention or possession of (i) a reversionary interest, (ii) a power to revoke or to control beneficial enjoyment, (iii) administrative powers, or (iv) the right to income, and (b) to taxation of the income of a trust to a person other than the grantor because of the possession of such power over the trust as would constitute such a person the substantial owner of all or a portion of the

If a copy of the governing instrument and a statement of the fiduciary have once been filed with a return, they need not again be filed, provided subsequent returns contain a statement showing when and where such documents were filed. However, if the instrument is amended in any way after a copy has been filed, a copy of the amendment must be filed with the return for the taxable year in which the amendment is made. A statement must also be filed by the fiduciary indicating the effect, if any, in his opinion, of such amendment on the extent to which the income of the trust is taxable to the trust, the beneficiaries, or to the grantor or a person other than the grantor.

I. Accounting methods.—Taxable income shall be computed in accordance with the method of accounting used in computing income as reflected by books and records. In all cases the method adopted should clearly reflect taxable income. The basic methods of accounting are the "cash receipts and disbursements method" and the "accrual method," but section 446 permits the use of other methods in accordance with regulations. If a taxpayer is engaged in more than one trade or business, it is permissible to use a different method of accounting for each. In most cases, consent of the Commissioner must be obtained before changing the method of accounting used in computing taxable income. For information, consult regulations or the District Director of Internal Revenue.

Rounding off to whole-dollar amounts.—If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar. Your choice as to whether or not you round off to whole dollar amounts may not be changed after the due date for filing your return.

J. Income in respect of decedents.—Section 691 provides for the inclusion, when received, in gross income of an estate or trust of amounts of gross income which, although attributable to the decedent, were not properly includible in his return for any period up to the date of his death. This includes income from installment obligations. The same section allows deductions for business expenses, interest, taxes, depletion, etc., and foreign tax credits to the estate or other person receiving the property to which the deduction or credit pertains.

Federal estate tax previously paid, which was attributable to the inclusion in a decedent's gross estate of the right to receive items of income, treated as income in respect of a decedent and includible in gross income on the fiduciary return, is allowable

Instructions Form 1041 (1958)

#### PAGE 2

as a deduction either to the fiduciary or to the beneficiaries, depending on whether or not such income is paid, credited, or required to be distributed. The fiduciary is entitled to deduct only the portion of the estate tax attributable to such income, which was not (during the taxable year in which received) paid. credited, or required to be distributed to a beneficiary. See Regulations under section 691 for further information as to the computation of the deduction. The amount allowable to the fiduciary should be deducted on line 20, page 1 of the return. Any deductions in this connection to which beneficiaries are entitled should be shown in a statement attached to the return or, if one of columns 11, 12, or 13 of Schedule C is not used for its indicated purpose, it may be modified to be used for showing this deduction.

K. Items exempt from tax.—Certain items of income are exempt from tax. Some of these are as follows:
(1) Interest on governmental obligations:

(a) Entirely exempt.—The interest on (1) obligations of a State, Territory, or a possession of the United States, or any political subdivision of the foregoing, or of the District of Columbia; (2) obligations of the United States issued on or before September 1, 1917; (3) all postal savings bonds; (4) any aggregate not exceeding \$5,000 principal amount of Treasury bonds issued prior to March 1, 1941.

(b) Partially exempt.—On certain United States securities issued prior to March 1, 1941, the interest was exempt from the normal tax by the acts authorizing their issuance. A tax credit in an equivalent amount is now allowed. See specific instruc-

tion 31.

- (2) Proceeds of insurance policies.—In general, a lump sum payable at the death of the insured under a life insurance policy is excludable from the gross income of the recipient. however, the beneficiary of a life insurance contract leaves a sum on deposit with the insurer, and receives interest on it, the interest is includible in its entirety in such beneficiary's gross income. However, see sections 72 and 101 relative to exclusions from income when a beneficiary receives, through an option or otherwise, installment payments after the death of the insured.
- (3) Miscellaneous items wholly exempt from tax: (a) Gifts (not received as consideration for service rendered) and money or property acquired by bequest, devise, or inheritance (but the income derived therefrom is taxable);
- (b) Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee;
- (c) Income attributable to the recovery during the taxable year of a bad debt, prior tax, or delinquency amount, to the extent that such bad debt, tax, or delinquency amount did not operate to reduce the income tax liability of the taxpayer for any prior year with respect to such debt, tax, or amount; and

(d) Certain death benefits received from a decedent's em-

ployer. (See section 101 (b).)
(4) Certain dividends.—See specific instruction 19.

L. Depreciation and depletion, and amortization of emergency facilities.—For instructions with respect to depreciation and depletion, see specific instruction 34. For instructions with respect to amortization deductions, see specific instruction 15.

M. Information at source.—Every estate or trust engaged in a trade or business and making payment in the course of such trade or business to another person of rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable gains, profits and income of \$600 or more in any taxable year must make a return on Forms 1096 and 1099. If a portion of such salary or wage payments was reported on a Withholding Statement (Form W-2, Copy A), only the remainder must be reported on Form 1099.

N. Unused loss carryovers and excess deductions on termination .- Deductions shall be allowed to the beneficiaries succeeding to the property of the estate or trust, if upon termination the estate or trust has (1) a net operating loss carryover under section 172 or a capital loss carryover under section 1212, or (2) for its last taxable year deductions (other than the personal exemption or charitable deduction) in excess of gross income.

O. Income taxable to the grantor or substantial owner.—If any part of the income of the trust is taxable to the grantor under any of sections 673 through 677, or is taxable to another person under section 678, such part should not be reported on Form 1041, but such income and the deductions and credits applicable thereto should be shown in a separate statement to be attached to Form 1041.

P. Simple and complex trusts.—If the terms of the governing instrument of a trust require that all of its income (determined under the governing instrument and local law) be distributed currently and do not provide that any amounts may be paid, permanently set aside, or used in the taxable year for the charitable purposes specified in section 642 (c), such a trust may qualify as a "simple" trust under section 651 (a). Such a trust is qualified under section 651 (a) only in those taxable years of the trust in which it does not distribute to a beneficiary amounts other than amounts of income (determined under the governing instrument and local law) required to be distributed currently. Section 651 (a) is not applicable to estates.

Any trust which does not qualify for the taxable year under section 651 (a) is treated as a "complex" trust under section 661 (a). All estates are treated under section 661 (a) in the

same manner as "complex" trusts.

Q. Treatment of excess distributions by complex trusts .-Distributions by a complex trust in excess of its distributable net income for the current taxable year will be "thrown back" to each of the five preceding years in inverse order and will be taxed to the beneficiaries to the extent that the distributable net income of those years was not, in fact, paid, credited or required to be distributed. This throwback provision applies only to accumulations of income in taxable years beginning after December 31, 1953. It does not apply to estates or generally to simple trusts. An accumulation distribution of a trust for any taxable year is the amount (but only if more than \$2,000) by which any amounts properly paid, credited, or required to be distributed for such taxable year exceed distributable net income reduced by any amount of income for such taxable year required to be distributed currently (including any amount required to be distributed, such as an annuity, which may be paid out of income or corpus to the extent such amount is paid out of income for such taxable year). In determining the excess of distributions over distributable net income for any taxable year (less the amounts of income required to be currently distributed) the following items are not to be considered a part of such excess: (1) amounts paid, credited, or required to be distributed, to a beneficiary as income accumulated before the birth of such beneficiary or before such beneficiary attains the age of 21; (2) amounts properly paid or credited to a beneficiary to meet the emergency needs of such beneficiary; (3) amounts properly paid or credited to a beneficiary upon such beneficiary's attaining a specified age or ages if—
(A) the total number of such distributions cannot exceed 4 with respect to such beneficiary, (B) the period between each such distribution to such beneficiary is 4 years or more, and (C) as of January 1, 1954, such distributions are required by the specific terms of the governing instrument; and (4) amounts properly paid or credited to a beneficiary as a final distribution of the trust if such final distribution is made more than 9 years after the date of the last transfer to such trust.

Report any accumulation distribution for the taxable year

in separate Schedule J (Form 1041).

### **HOW TO FILL IN FORM 1041**

See General Instruction "P" for Definitions of Simple Trusts and Complex Trusts

The specific instructions that follow this section explain how all trusts and estates should fill in the form. However, since page 4 of the return is necessary only for complex trusts, the instructions relating to the schedules and items on that page may be disregarded by simple trusts. Generally the same is also true as to page 3 in the case of simple trusts reporting no capital gains or losses.

Special Rule for Simple Trusts.—An exception to the instructions in this section and in the Specific Instructions applies in the case of a simple trust receiving extraordinary dividends or taxable stock dividends, or both, which the trustee, acting in good faith, does not pay or credit to any beneficiary because of his determination that they are allocable to corpus under the terms of the governing instrument and local law. The law provides that such items shall be excluded from distributable net income. line 1, page 1 of the return includes any dividends so treated, they should be excluded from the amount on line 18 and from Schedule C and an explanatory statement should be attached to the return.

### Simple trusts may use the following-described short-form method of completing their returns

### Simple Trust Without Capital Gains (or Losses)

(a) Reporting Income and Deductions.—Fill in lines 1 through 17 in accordance with specific instructions.

(b) Determining taxable income and tax of fiduciary.-

If the amount shown on line 17 is not more than the amount of income required to be distributed currently (less the total amount shown in column 10, Schedule C) enter on line 18 the amount shown on line 17 and enter zero on line 24. Lines 25 through 34 need not be completed.

If the amount shown on line 17 exceeds the amount of income required to be distributed currently less nontaxable income, enter on line 18 the amount of income required to be distributed currently (less the total amount shown in column 10, Schedule

C) and complete the remainder of page 1.

- (c) Beneficiaries' shares of income and credits (Schedule C.)—In general.—The entries in columns 5 through 7 will show both the amount and the character of the income of the estate or trust which the beneficiaries must include in their gross income. Those inclusions in the gross income of beneficiaries which are on account of amounts of ordinary income not subject to special treatment are to be reflected in column 7. which are on account of domestic dividends qualifying for credit are to be reflected in column 5. Those on account of partially tax-exempt interest are to be reflected in column 6. Because tax-exempt interest are to be reflected in column 6. the beneficiary of an estate or trust cannot generally claim losses or deductions of the estate or trust, no negative amounts may appear in columns 5 through 10, except in the case of unused loss carryovers and excess deductions on termination. general instruction N.)
- Step One-Determining gross amounts.-Segregate gross income items shown on page 1 (lines 1 through 9) into groups according to the headings of columns 5, 6, and 7.

• Step Two-Adjusting gross amounts by deductions .- Reduce each gross amount determined under step one:

(i) By items of deductions shown on page 1 (line 16) directly

attributable to each gross amount.

(ii) By deductions shown on page 1 (line 16) which have not been allocated under (i), above, and any negative amounts shown on page 1 (lines 1 through 9). These amounts may be allocated to the gross amount for any column.

If the reductions made in steps (i) and (ii) produce a negative amount for any column, such amount shall be allocated to the gross amounts for the other columns according to the rule stated in (ii) above.

• Step Three-Amounts to be entered in each column.-Enter the net amounts determined in step two as the totals of the appropriate columns. Also enter in column 10 nontaxable income required to be distributed less expense allocated thereto and which is not allowable as a deduction on page 1 of the return. (See specific instruction 15.) The total of columns 5 through 7 should equal the amount shown on line 17, page 1, except as noted above in special rule. The total amount in each of columns 5, 6, and 7 must then be apportioned to the beneficiaries in the same ratios that the amount assigned in column 3 to each beneficiary bears to the total of column 3. However, if the terms of the governing instrument, or local law, provide that the various classes of income are to be distributed in some other manner, the terms of the governing instrument, or of local law, are to be followed, but such provisions in a trust instrument must have an economic effect independent of income tax consequences.

If the total amount of column 3 is less than the total of columns 5, 6, 7, and 10 (e. g., where a portion of the return from wasting property is deemed principal under local law), the total amounts to be shown in columns 5, 6, 7, and 10 shall be appropriately reduced so that the sum of such amounts is

the same as the total of column 3.

#### Simple Trust With Capital Gains (or Losses)

The short-form method of completing the return may be used by a simple trust having capital gains (or losses). However, the capital gains and losses must be reported in Schedule D, page 3 of the return, and the following additional instructions must be taken into account:

(i) If capital gains are allocable to corpus (and are not paid, credited, or required to be distributed to any beneficiary during the taxable year) enter on line 18 the sum of the totals of columns 5, 6, and 7 of Schedule C, as computed above.

(ii) If capital gains are allocable to income, enter on line 18 the sum of the totals of columns 5 through 9 of Schedule C,

computed in accordance with the principles above.

(iii) If line 8 (b) shows a loss, such loss cannot be carried forward to Schedule C. Enter on line 18 the sum of the totals of columns 5, 6, and 7 of Schedule C, as computed above.

(iv) If line 8 (a) shows a loss such loss shall be treated

as a deduction. See Step 2, above.

For treatment of capital gains dividends and undistributed capital gains of regulated investment companies see page 7.

### SPECIFIC INSTRUCTIONS

### PAGE 1 OF RETURN

### The following instructions for this page are numbered to correspond with line numbers on return Income

1. Dividends.—Enter on line 1 the total (before dividend ex-

clusion) of all taxable dividends.
So-called "dividends" from the following corporations are considered interest for Federal income tax purposes and should be reported as interest in Schedule B: mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, and Federal savings and loan associations, on deposits or withdrawable accounts; and Federal credit unions.

See specific instruction 9 relative to estates which were shareholders in "electing small business corporations."

For computation of the dividends received credit, see specific instruction 37.

Note.—The law and regulations provide that an estate or trust may exclude up to \$50 of certain dividend income. However, they also provide (sections 651 and 661) that, if all or part of such dividend income is distributed to beneficiaries, the deduction allowed to the fiduciary for distributions to beneficiaries will be reduced by that part of the exclusion that bears the same ratio thereto that the dividends distributed bears to the total dividends received by the estate or trust. This is accomplished in the return by allowing a net exclusion on line 19 which takes into account both the full exclusion and the adjustment to the deduction for

distributions to beneficiaries. See specific instruction 19.
4. Interest on Government obligations, etc.—Enter interest on Government obligations, etc., except interest fully exempt from tax. See general instruction K.

A taxpayer on the cash basis may elect, as to all non-interestbearing obligations issued at a discount and redeemable at fixed amounts increasing at stated intervals (for example, United States savings bonds), to include the increase in re-

demption price applicable to the current year. For the year of election, the total increase in redemption price of such obligations occurring between the date of acquisition and the end of the year must be included. A taxpayer so electing shall report such income as interest on line 2, 3, or 4 (whichever is applicable), and attach a statement listing the obligations owned and the computation of accrued income. An election exercised in the current year or in a prior year is binding for all subsequent years.

5. Income from partnerships and other fiduciaries.—The estate's or trust's share of income of the following classes (whether received or not) from a partnership (including a syndicate, pool, etc., not taxable as a corporation) and from another fiduciary should be entered on the appropriate lines:

Dividends,

Interest on tax-free covenant bonds, Partially tax-exempt interest, and

Gains and losses from sale or exchange of capital assets and other property.

The share of all other income or allowable losses from partnerships and other fiduciaries should be entered on line 5.

- 6. Rents and royalties.—Enter the gross amount of rents and royalties received or accrued. Any deductions claimed for interest, taxes, depreciation or depletion, and repairs should be included on lines 11, 12, 13, and 15, respectively.
- 7. Profit (or loss) from trade or business.—If the estate or trust was engaged in a trade or business during the taxable year, there shall be attached to the return a statement showing the nature of the trade or business, gross profit, deductions, and net income. Enter the gross profit from the business on line 7, and items of other income on other appropriate lines on page 1, according to the character of such income.

#### PAGE 4

The total deductible expenses, other than depreciation, depletion, and charitable contributions shall be included in the amount on line 15, page 1. See specific instructions 34 and 38 with respect to deductions for charitable contributions, depreciation, and depletion.

8. Sales and exchanges of property.—Gains and losses from the sale or exchange of property other than capital assets must be reported in Schedule D, and the amount from line 2, Schedule D must be carried to line 8 (a), page 1. Relative to sales and exchanges of capital assets, see specific instruction 36.

9. Other income.—If the estate or trust had any taxable income, space for reporting of which is not provided elsewhere on page 1, enter it on line 9, page 1, and show the nature of such income, attaching a separate sheet if necessary for that purpose.

Shareholders of "Small Business Corporations."—An estate which is a shareholder of a "small business corporation" which qualifies to have its undistributed taxable income taxed directly to its shareholders (rather than to the corporation) should report its share of both the distributed and undistributed taxable income of the corporation as ordinary income on line 9, page 1, of Form 1041, except that portion which is reportable, as a long-term capital gain, in Schedule D. Neither type of income is eligible for the dividend received credit or the dividend exclusion.

#### Deductions

11. Interest.—Enter all interest paid or accrued, other than on business indebtedness (which should be treated according to specific instruction 7). Do not include interest on indebtedness incurred or continued to purchase or carry obligations which yield interest wholly exempt from tax, except such obligations of the United States issued after September 24, 1917, and originally subscribed for by the taxpayer. Deductions on account of interest should be itemized and explained in Schedule A on page 2 of the return. As to disallowance of unpaid interest due related persons, see section 267.

12. Taxes.-Enter on page 1 and explain in Schedule A deductible taxes paid or accrued during the taxable year by the estate or trust. In general, non-Federal taxes are deductible; Federal import duties, and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business or in the production or collection of income or in the management, conservation or maintenance of property held for the production of income. However, if they are deductible as a business expense, such taxes and other taxes on property used in the trade or business are to be treated in accordance with specific instruction 7. The following taxes are not deductible:
(i) generally, taxes assessed against local benefits of a kind tending to increase the value of the property assessed; (ii) Federal income taxes; (iii) estate, inheritance, succession, or gift taxes, except as noted in the next paragraph relative to Federal estate taxes; (iv) taxes imposed upon the interest of an estate or trust as a shareholder of a corporation which are paid by the corporation without reimbursement from the estate or trust; and (v) any portion of income, war profits or excess profits taxes paid or accrued to a foreign country or United States possession if any credit is claimed on line 27, page 1.

Section 691 provides that a taxpayer required to include in gross income any amount in respect of a decedent may deduct that portion of the Federal estate tax on the decedent's estate which is attributable to the inclusion in the decedent's estate of the right to receive such amount. If an estate or trust receives income in respect of a decedent which is paid, credited, or required to be distributed to a beneficiary, see section 691 (c) (1) (B).

- 13. Fiduciary's portion of depreciation and depletion.—See specific instruction 34.
  - 14. Charitable deduction.—See specific instruction 38.
- 15. Other deductions authorized by law.—Enter the total of any authorized deductions for which no other space is provided on page 1, and explain in Schedule A. Examples of such deductions are:

Nontrade or nonbusiness expenses.—Include nontrade or nonbusiness expenses incurred either (a) for the production or collection of taxable income, (b) for the management, conservation, or maintenance of property held for the production of taxable income, or (c) in connection with the determination, collection, or refund of any tax. Losses on worthless bonds and similar obligations, and nonbusiness bad debts should be included in Schedule D as losses on capital assets.

Deductions which may be allowable for estate tax purposes.— Sections 2053 and 2054 (relating to deductions for estate tax purposes) provide for the deduction from gross estate of certain expenses and losses which are also deductible for income tax purposes on Form 1041. No such deduction shall be allowed on Form 1041 unless there is filed for association with the return in which the items are claimed as deductions, a statement in duplicate to the effect that the items have not been allowed as deductions from the gross estate of the decedent under the applicable Federal estate tax law and that all rights to have such items allowed at any time as deductions under the applicable Federal estate tax law are waived. Clearly identify any such items in the statement and waiver. This paragraph shall not apply with respect to deductions allowed under section 691, relating to income in respect of a decedent.

Bond premium.—Section 171 provides for amortization of bond premium. In the case of fully taxable or partially tax-exempt bonds (see General Instruction K (1) the amortization of premium is elective, and the election may be made with respect to either class, or both, held by the taxpayer. For estates and trusts the election may be made only by the fiduciary. On tax-exempt bonds such amortization is mandatory, but no deduction from income is allowable.

On fully taxable bonds acquired after December 31, 1957, the premium must be amortized to maturity or to the earliest call date, whichever results in the smaller amount of amortization for the period to the earliest call date. On fully taxable bonds acquired before January 1, 1958, but after January 22, 1954, if they were issued after January 22, 1951, and have a call date not more than 3 years after the date of issue, the premium must be amortized to maturity. On other bonds the premium may be amortized to maturity, or to the date on which first callable. Attach a statement showing computation of deduction.

The basis of tax-exempt bonds must be reduced by amortization of premium. In the case of fully taxable and partially tax-exempt bonds, the basis must be reduced if an election has been made to amortize. Also, the basis for credit for partially tax-exempt interest (see instruction 31) is reduced by the amortization for the context to t

tion for the current year.

Nonbusiness casualty losses.—The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or adjusted basis of the property), reduced by any insurance or compensation received. Explain in Schedule A.

Net operating loss deduction.—There shall also be included in the amount on line 15 the net operating loss allowed by section 172. Every taxpayer claiming a net operating loss deduction under section 172 shall file with the return a detailed statement setting forth the amount of the net operating loss deduction claimed and all pertinent facts relative thereto, including a detailed schedule showing the computation of the net operating loss deduction.

Amortization of emergency facilities.—If the taxpayer elects the deduction with respect to accelerated amortization of the adjusted basis of (a) any emergency facility with respect to which the Government has issued a certificate of necessity, or (b) a grain storage facility, such deduction should be included in the amount on line 15, page 1, and a statement of the pertinent facts should be filed with the election. See sections 168 and 169.

Unallowable deductions.—No deductions shall be allowed (a) for expenses which are allocable to one or more classes of income, etc., under section 212 (other than interest income), wholly exempt from tax, or (b) for any amount relating to expenses for production of income which is allocable to interest income wholly exempt from tax. For the treatment of interest expense attributable to tax-exempt income, see specific instruction 11. Relative to the determination of the amount of expense attributable to tax-exempt income, see specific instruction 39.

As to disallowance of unpaid expenses due related persons, see section 267.

- 18. Deduction for distribution to beneficiaries.—See specific instruction 35.
- 19. Dividend exclusion.—There should be entered as an exclusion the lesser of (i) the first \$50 (or less) of dividends received from domestic corporations during the taxable year, or (ii) the amount of (i) reduced by an amount which bears the same ratio thereto that the total dividends allocated to beneficiaries in column 5, Schedule C, bears to the amount on line 1, page 1 of Form 1041. See section 116 and specific instruction 1.

This exclusion does not apply to dividends received from:

(a) Life insurance companies, and mutual insurance companies (other than mutual marine companies, or mutual fire insurance companies issuing perpetual policies);

(b) China Trade Act corporations;

(c) So-called exempt organizations (charitable, fraternal,

etc.) and farmers' cooperative organizations;

(d) Regulated investment companies, except to the extent that such dividends are designated by the company as dividends for these purposes; or

(e) Corporations to which section 931 (relating to income from sources within possessions of the United States) applies.

20. Federal estate tax.—See General Instruction J.

22. Deduction for personal exemption.—An estate is allowed a deduction of \$600. A trust which, under its governing instrument, is required to distribute all of its income currently, is allowed a deduction of \$300; all other trusts are allowed a deduction of \$100.

27. Income and profits taxes paid to a foreign country or United States possession.—If, in accordance with section 901, a credit is claimed for income, war profits, or excess profits taxes paid to a foreign country or to a possession of the United States, submit Form 1116 with the return. The allowable credit is equal to the total credit shown on Form 1116 minus the proportionate share of the credit allocable to the beneficiaries (total, column 12, Schedule C).

29. Enter such items as tax paid on a tentative return and withholding taxes on wages and salaries of a decedent which are received by a fiduciary, and attach an explanation to the return.

30. Dividends received credit.—See specific instruction 37.

31. Fiduciary's credit for partially tax-exempt interest.—An estate or trust is allowed a credit against tax for partially tax-exempt interest. The credit allowed to the estate or trust is equal to 3 percent of the partially tax-exempt interest received, such interest first being reduced by (i) the amortized bond premium with respect to the bonds producing the interest described above which is claimed as a deduction for the taxable year, and (ii) the total partially tax-exempt interest includible in the gross income of beneficiaries (total of column 6, Schedule

C). However, the credit allowed to the fiduciary may not exceed whichever of the following is the smallest: (i) the amount of the tax on line 25 or line 26, reduced by the sum of the credits allowed for foreign taxes (line 27) and for dividends received (line 30); or (ii) 3 percent of the taxable income for the taxable year (line 24).

32. See specific instruction 36.

25. Tax rate schedule.—The amount of the tax shall be determined in accordance with the following rate schedule:

If line 24, page 1, is: Enter as line 25, page 1:

Not over \$2,000 20% of the amount on line 24

Over But not over—

\$2,000 \$4,000 \$4,000 \$4,000 \$8,000 \$8,000 \$1,360 plus 26% of excess over \$4,000 \$6,000 \$1,360 plus 30% of excess over \$4,000 \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 \$1,360 plus 30% of excess over \$6,000 plus 30% of

\$4,000 \$8,000\_\_\_\_\$1,360, plus 30% of excess over \$6,000 \$6,000 \$1,960, plus 34% of excess over \$8,000 \$10,000\_\_\_\_ \$8,000 \$2,640, plus 38% of excess over \$10,000 \$12,000\_\_\_\_ \$10,000 \$3,400, plus 43% of excess over \$12,000 \$12,000 \$14,000\_\_\_\_\_ \$4,260, plus 47% of excess over \$14,000 \$14,000 \$16,000\_\_\_\_ \$5,200, plus 50% of excess over \$16,000 \$6,200, plus 53% of excess over \$18,000 \$16,000 \$18,000\_\_\_\_ \$18,000 \$20,000\_\_\_\_ \$7,260, plus 56% of excess over \$20,000 \$20,000 \$22,000\_\_\_\_ \$8,380, plus 59% of excess over \$22,000 \$22,000 \$26,000\_\_\_\_ \$32,000\_\_\_\_\$10,740, plus 62% of excess over \$26,000 \$38,000\_\_\_\$14,460, plus 65% of excess over \$32,000 \$26,000 \$32,000 \$38,000 \$44,000\_\_\_\_\$18,360, plus 69% of excess over \$38,000 \$50,000\_\_\_\_\$22,500, plus 72% of excess over \$44,000 \$44,000 \$26,820, plus 75% of excess over \$50,000 \$50,000 \$60,000\_\_\_\_ .\$34,320, plus 78% of excess over \$60,000 \$60,000 \$70,000\_\_\_\_ \$42,120, plus 81% of excess over \$70,000 \$70,000 \$80,000\_\_\_\_ \$80,000 \$90,000\_\_\_\_\_ \$50,220, plus 84% of excess over \$80,000 \$90,000 \$100,000\_\_\_\_ \$58,620, plus 87% of excess over \$90,000 \$150,000\_\_\_\_\$67,320, plus 89% of excess over \$100,000 \$100,000 \$150,000 \$200,000\_\_\_\$111,820, plus 90% of excess over \$150,000 \$200,000 \_\_\_\_\$156,820, plus 91% of excess over \$200,000

### PAGE 2 OF RETURN

33. Schedule A—Explanation of deductions.—Itemize in Schedule A the deductions for interest and taxes, and other deductions claimed on lines 11, 12, and 15, page 1. If the space provided on the form is insufficient, attach a separate schedule.

34. Schedule B—Deduction for depreciation.—This schedule relates to the deduction for depreciation under section 167. If a deduction for depletion is claimed (see sections 611 through 614), attach a statement showing details.

Beneficiaries' and fiduciary's shares of depreciation and depletion deductions.—An estate or trust is allowed the deductions for depreciation and depletion only to the extent that these deductions are not allocable to beneficiaries.

In the case of a trust, the allowable deduction is to be apportioned between the income beneficiaries and the trustee on the basis of the trust income allocable to each, unless the governing instrument (or local law) requires or permits the trustee to maintain a reserve in any amount. If so, the deduction is first allocated to the trustee to the extent that income is set aside for a reserve, and any part of the deduction in excess of the income set aside for the reserve is apportioned between the income beneficiaries and the trustee on the basis of the trust income (in excess of the income set aside for the reserve) allocable to each. In the case of an estate, the allowable deductions for depreciation and depletion are apportioned between the estate and the heirs, legatees, or devisees on the basis of the income of the estate allocable to each.

Enter in column 13, Schedule C, beneficiaries' shares of depreciation plus depletion shown in separate statement. Enter on line 13, page 1, fiduciary's share of depreciation shown on line 3 of Schedule B plus his share of depletion shown in separate statement.

35. Schedule C—Beneficiaries' shares of income and credits.—Schedule C indicates distribution of income to the beneficiaries and also their allocable shares of credits for tax paid at the source on tax-free covenant bond interest, and for taxes paid to a foreign country or U. S. possession. Enter in columns 1 and 2 the name and address of each beneficiary to whom any amount is paid, credited, or required to be distributed in the taxable year of the estate or trust.

#### Distributions (Columns 3 and 4)

Amounts to be included.—In column 3 enter the amount of income of the estate or trust required to be distributed currently

to each beneficiary, whether distributed or not. For the purpose of determining what amounts are to be included in column 3, the question of what are items of income and the question of whether an amount is required to be distributed currently are to be determined under the governing instrument and applicable local law. If the governing instrument requires that stated amounts be paid to a beneficiary and further provides that such amounts may be paid either out of income or out of corpus, such amounts are to be included in column 3 to the extent they are actually paid out of income of the current year.

Except as noted in the two succeeding paragraphs, enter in column 4 other amounts actually paid, credited, or required to be distributed to beneficiaries in the taxable year, whether from income (current or accumulated) or from corpus. Neither column 3 nor column 4 should include any amounts which were reported in Schedule C of a prior year return because credited or required to be distributed in such prior year.

Amounts not included.—Do not include, in either column 3 or column 4, any amount which, under the terms of the governing instrument, is properly paid or credited as a gift or bequest of a specific sum of money or of specific property. To qualify as a gift or bequest excluded from columns 3 and 4, a sum must be paid all at once or in not more than three installments. Furthermore, an amount which can be paid or credited only from the income of the estate or trust is not considered a gift or bequest of a specific sum of money. See section 663 (a) (1). Do not include in column 3 or column 4 any amount paid or permanently set aside for the purposes described in section 642 (c) or otherwise qualifying for the charitable deduction. See section 663 (a) (2).

elective 65-day rule.—The fiduciaries of certain trusts may elect to continue to treat distributions within the first 65 days of the taxable year of the trust as amounts which were paid or credited on the last day of the preceding taxable year. See section 663 (b). The election is available only if the trust was created prior to January 1, 1954, and if the terms of the trust instrument provide that the trust may not distribute, in any taxable year, amounts in excess of the trust income for the immediately preceding taxable year. The election must be made not later than the time prescribed by law (including extensions thereof) for filing the return for the first taxable year to which Part I of Subchapter J of the Internal Revenue Code of 1954 applies. It shall apply with respect to all subsequent taxable years.

PAGE 6

### Character of Distributions (Columns 5 through 10)

The following instructions as to allocation of various classes of income apply in the absence of the allocation of different classes of income under the specific terms of the governing instrument or of local law. See "Step Three," page 3.

In general.—The entries in columns 5 through 10, like those

In general.—The entries in columns 5 through 10, like those of the simple trust, will show both the amount and the character of the income of the estate or trust which the beneficiaries must include in their gross income. The differences in the procedure for completing Schedule C in the case of the complex trust result from two basic factors: (1) all the income has not been distributed, and (2) a charitable or other contribution may have been made for which a deduction under section 642 (c) is allowable.

Determining the share of each beneficiary.—Computations in accordance with the following instructions will produce the amounts to be shown as the total of each of the columns 5 through 10, Schedule C. Each such total except that in column 10 must be apportioned among the several beneficiaries of the estate or trust.

(i) That part of the total in each column which represents amounts shown in column 3 (income required to be distributed currently) must be apportioned among the same beneficiaries to whom are assigned the amounts in column 3 and in the same ratio that the amount assigned to each beneficiary in column 3 bears to the total of column 3.

(ii) That part of the total in each column which represents amounts shown in column 4 (other amounts paid, credited, or required to be distributed) must be apportioned among the same beneficiaries to whom are assigned the amounts in column 4 and in the same ratio that the amount assigned to each beneficiary in column 4 bears to the total of column 4.

For purposes of the computation above, the totals shown in columns 5 through 10 are deemed first to be proportionate distributions on account of the total amount in column 3. If the total of columns 5 through 10 is in excess of the total of column 3, then such excess is deemed to be proportionately on account of the total amount in column 4.

In the case of a foreign trust, if column 10 includes foreign income, attach to the return a separate statement showing the amount of such income allocable to each beneficiary.

In the ordinary case, the beneficiaries must include in gross income the total distributions (the totals of columns 3 and 4) or the distributable net income of the estate or trust, whichever is less, reduced in either case by the amount of tax-exempt income shown in column 10, Schedule C. See, however, the directions below with respect to current income beneficiaries of an estate or trust claiming a charitable deduction.

The different procedures are set forth below:

### I. Estates and Complex Trusts Not Claiming Charitable Deductions

(A) If the Distributable Net Income Is Not More Than the Sum of the Distributions (Columns 3 and 4 of this Schedule). In this case, the instructions for determining the beneficiaries' shares of income and credits in the case of a simple trust, set forth on page 3, above, shall be followed. The gross amount for column 8 is the amount of the beneficiaries' share of short-term capital gain as shown on line 10, column 1, Schedule D (reduced, but not below zero, by any loss shown on line 11, column 1, Schedule D). The gross amount for column 9 is the beneficiaries' share of long-term capital gain as shown on line 11, column 1, Schedule D (reduced, but not below zero, by any loss shown on line 10, column 1, Schedule D). The sum of all the adjusted gross amounts for columns 5 through 10 will equal the amount of the distributable net income (line 5, Schedule G).

(B) If the Distributable Net Income Exceeds Columns 3 and 4 of This Schedule:

In this case, follow the procedure set forth in (A), but enter as the total of each column an amount which is the same proportion of the sum of the distributions as the adjusted gross amount for such column, as determined above, is of the sum of

all such adjusted gross amounts for columns 5 through 10. The total amounts must then be allocated to beneficiaries in accordance with their proportionate interests.

II. Estates and Trusts Claiming Charitable Deductions

(A) If

(i) the distributable net income (line 5, Schedule G) is equal to or exceeds the total of the amount of income required to be distributed currently (the total of column 3) and

(ii) the charitable deduction claimed includes no amounts paid or permanently set aside from sources other than income (or capital gains allocable to corpus) of the current year (that is, if the amount on line 8, Schedule F, is zero), the following. instructions shall be followed: the determination of the totals of columns 5 through 10 generally requires the same type of computation as if no charitable deduction were claimed. ever, (i) unless such amounts have already been included there shall be added to the gross amount for column 8 the amount of short-term capital gain included in amounts paid or permanently set aside for charity (line 2 (e), Schedule G), and there shall be added to the gross amount for column 9 the amount of long-term capital gain included in amounts paid or permanently set aside for charity (line 3 (a), Schedule F); and (ii) after the allocation of specific deductions and before the allocation of other deductions the charitable deduction must be allocated among the gross amounts for columns 5 through 9. In the absence of specific provisions in the governing instrument, the part of the charitable deduction to be allocated to the gross amount for each of the columns 5 through 9 is the amount which bears the same proportion to the total charitable deduction (less the amounts shown on line 7 of Schedule F) as the gross amount for such column bears to the total of all the gross amounts for columns 5 through 9.

(B) If

(i) the distributable net income is less than the amount of income required to be distributed currently (total of column 3) and

(ii) If the charitable deduction claimed includes no amounts paid or permanently set aside from sources other than income of the current year (that is, if the amount on line 8, Schedule F, is zero), then the estate or trust shall determine the totals of columns 5 through 10 according to the steps described in (A) above, except that: The aggregate amount which is to be allocated to columns 5 through 10 is whichever is the lesser of the following:

(a) The distributable net income (line 5, Schedule G) plus

(a) The distributable net income (line 5, Schedule G) plus the charitable deduction (line 14, page 1, less the amount shown on line 7 of Schedule F), plus the amounts shown on line 2 of

Schedule F, or

(b) The total of column 3 of the schedule.

Accordingly enter as the total of each of columns 5 through 10 of column 3 beneficiaries, an amount which is the same proportion of the aggregate amount so determined as the adjusted gross amount for such column is of the sum of all such adjusted gross amounts for columns 5 through 10.

(C) Estates and trusts with charitable deductions attributable to other than current year's income.—In the case of estates and trusts which claim a charitable deduction under section 642 (c) (see specific instruction 38) any portion of which is not attributable to income (or capital gains allocable to corpus) of the current year (line 8, Schedule F), see section 662 (b).

#### Credits (Columns 11 and 12)

Enter in columns 11 and 12, respectively, the amounts of Federal income tax paid at source and of income and profits taxes paid to a foreign country or United States possession which are allocable to each beneficiary. The amount allocable to each beneficiary is that part of the total of each item which is proportional to the amount of the corresponding income item included in the gross income of the beneficiary.

#### Deductions (Column 13)

Enter in column 13 the amount of depreciation or depletion which is allocable to each beneficiary in accordance with specific instruction 34.

### PAGE 3 OF RETURN

36. Schedule D.—Gains and losses from sales and exchanges of capital assets and other property.—These gains and losses generally are taken into account in computing taxable income just as if the trust or estate were an individual. In computing gross income no distinction is made between such gains and losses allocable to income account and those allocable to corpus account.

If the estate or trust had any such gains or losses during the year, it will be necessary to first complete Schedule D in order to determine the amounts to be entered on line 8, page 1 of the return. As to disallowance of losses between related persons, see section 267.

"Capital assets" defined .- The term "capital assets" means

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property held by the estate or trust (whether or not connected with the trade or business) but does NOT include-

(a) stock in trade or other property of a kind properly includible in inventory if on hand at the close of the taxable year;

(b) property held by the taxpayer primarily for sale to

customers in the ordinary course of trade or business;

(c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167:

(d) real property used in the trade or business of the tax-

payer;
(e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;

(f) certain copyrights, literary, musical, or artistic compo-

sitions, etc.; or

(g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in the "long-term capital gains and losses" portion of Schedule D. In the event of a net loss, all these transactions should be entered in the "property other than capital assets" portion of Schedule D, or in other applicable schedules on Form 1041.

Section 1231 deals with gains and losses arising from-

(a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months.

(b) sale, exchange, or involuntary conversion of livestock (but not including poultry) held for draft, breeding, or dairy

purposes and held for 1 year or more,

(c) the cutting of timber or the disposal of timber or coal

to which section 631 applies, and

(d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see tax was paid with respect to property received by gift, see section 1015 (d). Generally the basis of property acquired by inheritance is the fair market value at time of acquisition which usually is the date of death. For special cases involving property acquired from a decedent, see section 1014 (b) (9). In determining GAIN in case of property acquired before March 1, 1913, use the cost or the fair market value as of March 1, 1913, as adjusted, whichever is greater, but in determining LOSS use cost as adjusted.

Losses on securities becoming worthless.-If (a) shares of stock or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

Limitation on allowable capital losses.—If the sum of all the capital losses exceeds the sum of all the capital gains (all such gains and losses to be taken into account at 100 percent), then such capital losses shall be allowed as a deduction only to the extent of (1) current year capital gains plus (2) the smaller of either the taxable income of the current year or \$1,000. For this purpose taxable income is computed without regard to capital gains or losses or the deduction for exemptions. The excess of such allowable losses over the sum of items (1) and (2) above is called "capital loss carryover." It may be carried forward and treated as a short-term capital loss in succeeding years. However, the capital loss carryover of each year should be kept separate, since the law limits the use of such carryover to the five succeeding years. In offsetting your capital gain and income of 1958 by prior year loss carryovers, use any capital loss carryover from 1953 before using any such carryover from 1954 or subsequent years. Any 1953 carryover which cannot be used in 1958

must be excluded in determining total loss carryover to 1959 and subsequent years.

Collapsible corporations.—Generally, gain from the sale or exchange of stock in a collapsible corporation is not a capital gain. For exceptions see section 341.

"Wash sales" losses .- Losses from the sale or other disposition of stock or securities are not deductible (unless sustained in connection with the taxpayers' trade or business) if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law) or has entered into a contract or option to acquire, substantially identical stock or securities.

Losses in transactions between certain persons .- No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a directly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor; or (f) an individual and a tax-exempt organization controlled by the individual or his family.

Redemption of stock to pay death taxes.—Section 303 deals with redemption of stock (to pay death taxes and certain expenses) included in an estate. List and identify such stock in the appropriate section and state the name of the decedent and the District Director's office in which the estate tax return was filed.

Allocation of capital gains and losses.-On line 10, enter in column 1 the amount of short-term gain or loss allocable to the beneficiary or beneficiaries. This includes (a) any amount (whether or not paid, credited, or required to be distributed to beneficiaries) which is a short-term capital gain under the Internal Revenue Code but which is an item of trust income under the terms of the governing instrument and local law; and (b) any amount which is a short-term capital gain under the Internal Revenue Code and which is allocable to corpus under the terms of the governing instrument and local law, but which is, nevertheless, paid, credited, or required to be distributed to any beneficiary. However, any capital gains paid, or permanently set aside for the purposes specified in section 642 (c) should be entered in column 2.

Include on line 10, column 1, only those short-term capital losses which are taken into account in determining the amount of gain from the sale or exchange of capital assets which is paid, credited, or required to be distributed to any beneficiary during the taxable year. Enter in column 2 the amount of the shortterm gain or loss allocable to the fiduciary. The amount in column 3 should be the same as the amount shown on line 6.

The long-term gain or loss is treated on line 11 just as shortterm gain or loss is treated on line 10.

Fiduciary's capital gains deduction.—Section 1202 provides a special rule for the deduction for long-term capital gains of an estate or trust. The deduction is computed by excluding that portion of the gains from sales or exchanges of capital assets which is includible in the income of the beneficiaries. Lines 13 (a) through 13 (e) provide for the computation of long-term capital gains allocable to the fiduciary for the purpose of computing this deduction.

Capital gains dividends and undistributed capital gains of regulated investment companies.—Report in Schedule D, as long-term capital gains, any amount which a regulated investment company advises you is (a) a capital gain dividend, or (b) your share of the company's undistributed capital gains. Credit should be claimed on line 32, page 1, Form 1041 for 25 percent of (b), since such amount represents the tax imposed on a regulated investment company's undistributed capital gains which is deemed paid by the shareholders. Copy B of Form 2439 should be attached to page 1 of the fiduciary return to substantiate the credit. See section 852 and the regulations thereunder.

If the fiduciary makes a distribution to beneficiaries with respect to an "undistributed capital gain" it shall be treated by the fiduciary, and included in income of the beneficiaries, in the same manner as if the distribution to the beneficiaries resulted from a cash distribution by the regulated investment company.

37. Schedule E-Fiduciary's share of dividends received credit.-An estate or trust is allowed a credit against tax for dividends received from domestic corporations (except those listed in (a) through (e) of specific instruction 19) which are included in gross income, but only in respect of so much of such dividends as are not (a) properly allocable to any beneficiary, or (b) deducted on line 19, page 1 of the return.

PAGE 8

#### PAGE 4 OF RETURN

38. Schedule F-Computation of charitable deduction.-An estate or trust shall be allowed a deduction for any amount of gross income which pursuant to the terms of the governing instrument is, during the taxable year, paid or permanently set aside for a purpose specified in section 170 (c), or is to be used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, or for the establishment, acquisition, maintenance or operation of a public cemetery not operated for profit. This deduction is not subject to the percentage limitation imposed by section 170 on the charitable deduction of an individual, but is subject to the limitations described below. For further special limitations in the case of improper accumulations, prohibited transactions, and so forth, see section 681 (b) A trust claiming a charitable, etc., deduction under section 642 (c) for the taxable year shall file the information return required by section 6034. Obtain copy of Form 1041A from the District Director of Internal Revenue.

Contributions attributable to current income.—Enter on line 1, Schedule F, the full amount paid or permanently set aside for the purposes described above out of the current year's income. This does not include capital gains allocable to corpus, but does include capital gains which are treated as income under the governing instrument and local law. Capital gains which are

allocable to corpus should be entered on line 7.

Line 2 provides for an adjustment of the charitable contributions attributable to income of the current year (line 1), so that the charitable deduction will not include contributions attributable to tax-exempt interest or foreign income of a foreign trust. In the absence of specific provisions in the governing instrument, enter on line 2 the result obtained by multiplying line 1 by the total of all tax-exempt interest and foreign income of a foreign trust included in income of the current year (under the governing instrument and local law) and dividing by the total of all the income items included in income of the current year (under the governing instrument and local law). In computing the total of all items of income under applicable local law, do not reduce income by any losses (such as losses from the sale or exchange of property).

Lines 3 and 4 provide for adjustment of a charitable contribution which includes long-term capital gains allocable to trust income in order to prevent a double deduction under section 1202 on account of such gains. Line 3 (a) is the total amount of longterm gain contained in the amount on line 1. This is computed by multiplying the amount shown on line 1 by the total of longterm capital gains allocated to income (under the governing instrument and local law) and dividing the result by the total of all the income items included in income of the current year (under the governing instrument and local law). For purposes of this adjustment, long-term capital gain of the current year allocable to corpus and paid or permanently set aside for a charitable purpose is not included in the contribution to charity out of the current year's income. Such amounts shall be taken into account on

line 7, after a similar adjustment is made.

Contributions not attributable to current income.—Enter on line 7 the total of all net short-term capital gains and 50% of all net long-term capital gains of the taxable year not included on line 1 and which are paid or permanently set aside for the purposes specified in section 170 (c) (relating to definitions of charitable contributions) or to be used for the charitable, etc. purposes specified in section 642 (c). Enter on line 8 the total of deductible amounts paid or permanently set aside for the purpose specified in section 170 (c) or to be used for the charitable, etc., purposes specified in section 642 (c) to the extent that such amounts are not attributable to income (under the governing instrument and local law) of the current year or capital gains included on line 7. Attach a statement showing the details.

39. Schedule G—Computation of distributable net income.

Distributable net income is an amount which limits the amount deductible by the estate or trust on account of distributions and (except in the case of a current income beneficiary of an estate or trust which claims a charitable deduction) the amount taxable to the beneficiary. It is also used to determine the

character of the distributions to the beneficiaries.

Distributable net income-General.-Distributable net income is the taxable income of the estate or trust (generally computed in the same manner as in the case of an individual) with the modifications set forth in section 643 (a).

The items of gross income in distributable net income are the items of gross income shown on lines 1 through 9, page 1, with the modifications described below.

(a) Dividends.—The dividends in distributable net income are those shown on line 1, page 1, without reduction by the amount shown on line 19, page 1.

(b) Capital gains and losses.—Schedule G provides for several adjustments where capital gains and losses are involved. The result of these adjustments will be that distributable net income shown on line 5 will include only net capital gains which are paid, credited, or required to be distributed to beneficiaries. There can in no event be a net capital loss reducing distributable net income. Ultimately, if a net gain is shown in column 1 of line 12, Schedule D, such gain will be included in distributable net income but, if a net loss is shown, such loss will not be taken into account. However, see detailed instructions below for completing the lines in Schedule G.

In a case involving a charitable deduction, the computations in Schedule F will result in the reduction of the charitable deduction on line 14, page 1, by 50 percent of any net long-term capital gain paid or permanently set aside for charity. However, this same amount will be included in the long-term capital

gain deduction on line 21, page 1, of the return.

(c) Tax-exempt interest.—In addition to the items of income included on lines 1 through 9, page 1, distributable net income includes tax-exempt interest and foreign income of a foreign trust after adjustment according to the specific instructions for

lines 2 (a) and 2 (b) below.

The items of deduction entering into the computation of distributable net income are those allowed to the estate or trust in computing its taxable income except the capital gains deduction under section 1202 (line 21, page 1), the special deductions for distributions under sections 651 and 661 (line 18, page 1), and the deduction for personal exemption under section 642 (b) (line 22, page 1). There are special rules provided in section 643 (a) (3) with respect to the allowance of deductions on account of capital losses. See the detailed directions below for completing lines 2 (c), 2 (d), 2 (e), and 4 of this schedule. In addition, certain disbursements, expenses, losses, etc., of the estate or trust which, under the provisions of section 265, are not allowable as deductions in computing taxable income are treated as deductions in determining distributable net income.

For the purpose of determining distributable net income in the case of a complex trust, if the shares of different beneficiaries are substantially separate and independent, such shares shall be treated under the separate share rule as separate trusts, under certain circumstances. See section 663 (c) and the regulations thereunder. If the separate share rule is applicable, a separate Form 1041 (except for lines 18 through 34 on page 1) for each share must be attached to the return, as a supplemental schedule. This procedure is solely for the purpose of determining the deduction for distributions under section 661 and the amounts to be

included in gross income of beneficiaries under section 662.

Detailed directions for completing the lines in Schedule G. Line 1: Enter the amount shown on line 17, page 1. This is the taxable income of the estate or trust before taking into account the deduction for long-term capital gains, the deduction for distributions to beneficiaries, the deduction for personal ex-

emption, and the dividend exclusion.

Line 2 (a): Enter the amount of tax-exempt interest received, less: (i) the amount of tax-exempt interest shown on line 2 of Schedule F; and (ii) any amounts which, but for the provisions of section 265, would be deductible in respect of disbursements, expenses, losses, etc., of the trust or estate, directly or indirectly allocable to such interest. The amount of the indirect disbursements, etc., allocable to tax-exempt interest is that amount which bears the same ratio to the total disbursements, etc., of the trust or estate not directly attributable to other items of income as the total tax-exempt interest received bears to the total of all the items of gross income (including tax-exempt interest and, in the case of a foreign trust, foreign income) entering into distributable net income.

Line 2 (b): Enter the amount of foreign income of a foreign trust adjusted in the same manner as tax-exempt interest. Lines 2 (c), 2 (d), 2 (e), 2 (f) and 4: Show the adjustments to be made in computing distributable net income on account of capital gains and losses. If line 8 (b), page 1, shows a net capital gain, the amount is to be entered on line 4 of this schedule, but if line 8 (b), page 1, shows a net capital loss, the amount is to be entered on line 2 (f) of this schedule. This has the effect of removing all of the fiduciary's share of capital items from distribut-

able net income.

40. Schedule H-Computation of distributions deduction. This schedule provides for the computation of the deduction allowable to the fiduciary for amounts paid, credited, or required to be distributed to the beneficiaries of the estate or trust. The deduction is equal to the amounts paid, credited, or required to be distributed or the distributable net income, whichever is less, adjusted in either case so as to exclude items of tax-exempt income entering into distributable net income.

SCHEDULE J (Form 1041)

### U. S. TREASURY DEPARTMENT—INTERNAL REVENUE SERVICE

## ALLOCATION OF ACCUMULATION DISTRIBUTION (For Complex trusts which in 1958 distributed income accumulated in prior years)

1958

Please read instructions on other side

Attach this schedule to your Income Tax Return, Form 1041

Name and Address of Trust

1. Acc	struction No. umulation distribution in 195 ote: To the extent of undistributed n	8	coding vegre this			\$				<del></del>
l l	be thrown back to 1957 first, then in the putation of amounts deep	to 1956, next to	1955, and lastly t	to 1954.)	i	Col. A 1957	Col. 195			Col. D 1954
	istributed net income (adjus				w-					
	ks, if any)			-	<b>I</b>					
3. Thro	owback (line 1 but not more ole: If this form shows a throwback of line 1 (line 1 minus line 3 of prec	than line 2) to more than or eding column) in	ne year, enter onl succeeding colu	y the balar	ice					
4. Inco	me tax (imposed on trust) ap	plicable to a	mount on line	3						
5. Inco	me deemed distributed to be	neficiaries (li	ne 3 plus line 4	4)						
6. Tax	exempt income included in	amount on li	ne 5							<del> </del>
The	able income deemed distribut character of the amount on l 2 below for each beneficiary	ine 7 must be			,					
	Tax rece	mputation								
tic	e amounts on lines 2 and 3 on is not necessary for that nown on line 4, above.									•
is in	able income shown on Form made (if a Schedule I was come for that year must be r articular year) of previous S	filed for a p educed by the	revious year, : e amount on lir	the taxal ne 7 (for t	ole he					
9. Amo	ounts on line 7, above		,		. : .					
	usted taxable income (line 8									
11. Tax	on amount on line 10, reduc	ed by tax cre	edits		· · ·	.				
12. Alte	rnative tax (if applicable), ṛ	educed by ta	x credits		· · ·		<del></del>			
is ar Sc	or income tax shown on Form made or, if a Schedule J w mount shown on line 11 or 1 chedule J showing a recompu- tount shown on line 11 or 12,	as filed for a 2 (whichever itation of tax	previous yea is applicable) for the particu	r, enter t ) of the lo lar year.	he ust					•
	credit allocable to beneficia		,							
		BENEFICIA	RIES' SHAR	ES OF I	NCOME					
	separate schedule showing	such separat		Chedule 1	perow to	indicate the			nons for	each year, or
	16. Name of each	beneficiary		_			1	7. Address		
(a)										
(ъ)										
(c)				<b>-</b>						
(d)										
	18. Income taxable to beneficiaries	less nortion	19. Dom	estic dividen	ds qualifying	for credit	20 1	Partially tax-exempt	21 1	let short-term
	reportable in cols. 19 throu		A. Before 8	1/1/54	В.	After 7/31/54	**. '	interest		capital gain
						.,			- :	<del></del>
(a)	***************************************								-	
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(c)						<del>-</del>			-	
(d)			-				—		-	
Totals			! 		<u> </u>					
	22. Net long-term capital gain (100%)	23. Federal income	tax paid at source	24. Income	and profits country or U.	taxes paid to S. possession	a foreign	25. Throwb	ack tax cre	dit (line 15)
(a)										
(b)		**********								
(c)										
(d)										
Totals										

### Treatment of Excess Distributions by Trusts

The "throwback" rule provided in sections 665 through 668 of the Internal Revenue Code of 1954 is applicable only to distributions by trusts of amounts which were accumulated during taxable years beginning after 12/31/53, and ending after 8/16/54. Distributions by a trust in excess of its distributable net income for the current taxable year will be "thrown back" to the four preceding years in inverse order and will be taxed to the beneficiaries to the extent that the

distributable net income of those years was not, in fact, paid, credited, or required to be distributed. In effect, the beneficiaries, except for the fact that they report the income currently, are placed in the same position as if the trust had made distribution during the year in which the income was received. For additional information, including a definition of accumulation distribution, see General Instruction Q for Form 1041.

Line 2. The term "undistributed net income" for any taxable year means the excess of distributable net income of the trust over

(i) any amount of income for the year required to be distributed currently (including any amount required to be distributed

which may be paid out of income or corpus to the extent paid out of income for such taxable year), any other amounts properly paid, credited, or required to be distributed for such taxable year, and the amount of taxes properly allocable to the undistributed portion of distributable net income.

(This is the difference between (a) the amount of income taxes paid by the trust and (b) the amount it would have paid had it distributed all of the distributable net income.)

All of the above amounts, except the amount of taxes the trust would have paid had it distributed all of the distributable net income, will be shown on Forms 1041, or on previously filed Schedule J (Form 1041) for 1955, 1956, or 1957, if any. Therefore, the following chart may be used to determine such amounts applicable to a particular case. "X" in the several columns indicates when the item listed is to be used.

	tion	If No accumulation distribu- tion was previously thrown back to year:			If an accumulation distriktion was previously throuback to year:			
	Col. A 1957	Col. B 1956	Col. C 1955	Col. D 1954	Col. A 1957	Col. B 1956	Col. C 1955	Col. D 1954
(i) Any amount of income for the year required to be distributed currently: Total of column 3, Schedule C, Form 1041 for 1954. Same from 1955 Form 1041 Same from 1957 Form 1041.		×	×	 				×
(ii) Any other amount properly paid, credited, or required to be distributed: Total of column 4, Schedule C, Form 1041 for 1954.  Same from 1955 Form 1041.  Same from 1957 Form 1041.  PLUS the following amounts from line 5 of Schedules J (Form 1041) previously filed, if any:	×		. ×					×
Amount on Schedule J (Form 1041) for 1955.  Amount in column A of Schedule J for 1956.  Amount in column B of Schedule J for 1956.  Amount in column A of Schedule J for 1957.  Amount in column B of Schedule J for 1957.  Amount in column C of Schedule J for 1957.						×	×	× × ×
(iii) The amount of taxes properly allocable to the undistributed portion of distributable net income. In <b>Determining</b> this amount the amount of income tax "Paid" by the trust will be as follows:  Amount shown on line 31, page 1, Form 1041 for 1954, 1955, or 1956  Amount shown on line 33, page 1, Form 1041 for 1957	×		×	×		×	×	×

#### APPLICABLE TO COLUMNS A, B, C, AND D SEPARATELY

Line 4. Income tax (imposed on trust).—If the amount on line 3 is equal to the amount on line 2 enter here the amount in accordance with (iii) of instruction 2, above. If the amount on line 3 is less than the amount on line 2 compute the portion of taxes applicable to the throwback in accordance with the following ratio:

 $\frac{\text{Line 3}}{\text{Line 2}} \times \text{Item (iii), instruction 2, above}$ 

Line 6. Portion of income deemed distributed attributable to tax-exempt income.—If the undistributed portion of distributable net income included any tax-exempt interest (or foreign income, if the trust is a foreign trust) the amount of income deemed distributed must be adjusted in accordance with the following ratio:

Undistributed tax-exempt income Line 2 plus item (iii), instruction 2, above × line 5

Note: In the above computation for columns B, C, and D, if there was a previous accumulation distribution, the undis-tributed portion of tax-exempt income, and the amount of taxes paid by the trust must be adjusted for the previous throwback.

Line 7. Taxable income deemed distributed to beneficiaries.—The amount shown on line 7 is includible in the gross income of the beneficiaries for 1958. The distribution of amounts taxable to beneficiaries as between the beneficiaries and as between various items of income and credits which make up such amount, must be set forth in columns 16 to 22. Whether or not an individual beneficiary is exempt from tax on foreign income of a foreign trust depends upon his individual tax status.

Line 15. Throwback tax credit.—This is the tax credit allocable to the beneficiaries as a result of the throwback. The amount shown on line 15 should equal the amount shown as the total of column 25.

### BENEFICIARIES' SHARES OF INCOME AND CREDITS

Columns 16 and 17.—Enter in columns 16 and 17 the name and address of each beneficiary to whom is distributed any portion of the amount shown on line 7, page 1. The total on line 7 is deemed to have been distributed on the last day of the taxable year (of the trust) to which the distribution is being thrown back.

Columns 18 through 22.—The entries in these columns will show both the amount and the character of the income will show both the amount and the character of the income (line 7) of the trust which the beneficiaries must include in their gross income for 1958. The rules set forth in specific instruction 35, Form 1041, with respect to column 4, are applicable to filling out these columns. Those inclusions in the gross income of beneficiaries which are on account of amounts of ordinary income not subject to special treatment are to be reflected in column 18. Those not reflected in column 18 should be entered in the properly designated columns and apportioned among the several beneficiaries of the trust. In the case of a foreign trust income from sources without In the case of a foreign trust, income from sources without the United States (reflected on line 6 as tax-exempt income included in the amount on line 5) may be taxable if distributed to a beneficiary who is a U.S. citizen or a resident alien. If so taxable, the beneficiary must include it in his gross income, in addition to the amounts shown in columns 18 through 22.

### FACSIMILE OF GIFT TAX RETURN, 1958

FORM 709	Do not write in space below								
(Rev. Feb. 1959) U.S. TREASURY DEPARTMENT	GIFT TAX RETURN	Serial No.							
INTERNAL REVENUE SERVICE (Space for use of District Director)									
RECEIVED	RECEIVED CALENDAR IEAR 19								
	(To be executed and filed AFTER the close of the calendar year and not later than the 15th day of the following April)								
	DONOR (Given name, middle name or initial, surname)								
	Address								
	RESIDENCE (domicile) CITIZENSHIP	,							
A. Have you (the donor), of worth, made any transfer or "No.")	during the calendar year indicated above, without an adequate and full conside exceeding \$3,000 in value (or regardless of value if a future interest) as follow	eration in money or money's ws? (Check whether "Yes"							
the making of additions in either case for the ben beneficial title to the proposer that was retained.  By permitting a benefici retained the power to rebenefits.  Yes   3. By the purchase of a life the payment of a premius beneficiary other than y your estate or to changin a previously issued power. By permitting another to 5. By conveying title to anown of the conveying title to anown of the conveying title to your notificial services. By any other method, dinger the answer is "Yes" property with right of sur Schedule A.  B. Gifts of husband and we	1. By the creation of a trust								
3. If the answer to 2 i	during the entire calendar year?	e							
I consent to have the g	CONSENT OF SPOUSE gifts made by both me and my spouse to third parties during the calendar year co	nsidered as having been made							
Date	Signature of spouse								
	COMPUTATION OF TAX (See section 18 of instructions)	•							
1. Amount of taxable gifts	for year (line j, Schedule A)	\$							
	gifts for preceding years (line c, Schedule B)								
3. Total taxable gifts (item 1 plus item 2)									
4. Tax computed on item 3									
5. Tax computed on item 2									
	6. Tax on taxable gifts for year (item 4 minus item 5)\$								
I declare under the per	I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.								
	o other than taxpayer preparing this return) (Signature of taxpayer or other								
	(Address) (Address)								
	(Data)								

### FACSIMILE OF GIFT TAX RETURN, 1958

### SCHEDULE A—Total Gifts During Year and Computation of Taxable Gifts

NO.	DESCRIPTION OF GIFT, AND DONEE'S NAME AND ADDRESS	DATE GIF	OF VALUE AT DATE OF
			\$
	Par indirect		100,00
(a)	Total gifts of donor		. * 100100
	Less one-half of items to attributable to spouse (see section		
	Balance		
(d)	Gifts of spouse to be included (from line $b$ of spouse's return) (see section		
(e)	Total gifts for year	•	!
<i>(f)</i>	Less total exclusions not exceeding \$3,000 for each donee (except gifts or		i
(g)	Total included amount of gifts for year		
(h)	Deductions (see sections 14, 15, and 16 of instructions):		
	(1) Charitable, public, and similar gifts (based on items to to	, less	
	(2) Marital deduction (based on items to)	•	1
	(3) Specific exemption claimed		
(i)	Total deductions (total of lines 1, 2, and 3)		
(j)_	Amount of taxable gifts for year (line $g$ minus line $i$ )	····	\$
sc	CHEDULE B-Returns, Amounts of Specific Exemption, and Taxable Gifts for	or Preceding Years (subse	equent to June 6, 1932)
CALEN YEA	DAR INTERNAL REVENUE DISTRICT IN WHICH PRIOR RETURN WAS FILED	AMOUNT OF SPECIFIC EXEMPTI	ION AMOUNT OF TAXABLE GIFTS
		\$	\$
-			
		P	
	• *		
		Ī	
			3
(a)	Totals for preceding years (without adjustment for reduced specific exemption	on). \$	\$
(b)	Amount, if any, by which total specific exemption, line $a$ , exceeds \$30,000 (see	e section 17 of instruction	ns)
(c)	Total amount of taxable gifts for preceding years (total, last column, line	a, plus amount, if any, lin	e b). \$
			<del></del>

### INSTRUCTIONS FOR U.S. GIFT TAX RETURN, FORM 709

(Revised Feb. 1959)

1. Requirement of return.—Any individual citizen or resident of the United States who within the calendar year made gifts (or who, as explained in sections 7 and 9 of these instructions, is some done of more than \$3,000 (or regardless of value in the case of a gift of a future interest in property), must file a gift tax return on Form 709. Joint gift tax returns are not permitted. The return is required even though, because of authorized deductions, a tax may not be due. A nonresident not a citizen of the United States and engaged in business in the United States is similarly required to file a gift tax return if the subject of the gift consisted of property situated in the United States. A nonresident not a citizen of the United States and NOT account in the United States and NOT account in the United States and NOT account in the United States and NOT account in the United States and NOT account in the United States and NOT account in the United States and NOT account in the United States and NOT account in the United States and NOT account in the United States and NOT account in the United States and NOT account in the United States and NOT account in the United States and NOT account in the United States and account in the United States and account in the United States and account in the United States and account in the United States and account in the United States and account in the United States and account in the United States and account in the United States and account in the United States and account in the United States are account in the United States and account in the United States and account in the United States are account in the United States and account in the United States and account in the United States are account in the United States and account in the United States and account in the United States are account in the United States and account in the United States are account in the United States and account in the United States are account in the United States and account in the United States are account in the United States are account in the United States and account in the United States are account in the United States are account in the United States are account in the United States are account in the United States are account in the United States are account in the United States are account in the United States are account in the United States are account in the United States are erty situated in the United States. A nonresident not a citizen of the United States and NOT engaged in business in the United States is required to file a gift tax return if the subject of the gift consisted of tangible property situated in the United States. Only individuals are required to file returns as donors; not trusts, estates, partnerships, or corporations. However, where gifts are made by trusts, estates, partnerships, or corporations, the individual beneficiaries, partners, or stockholders become donors and may incur liability under the Federal Gift Tax Law.

Where the donor dies before filing his return, the executor of his will or the administrator of his estate shall file the return.

2. Time and place for filing return.—This return must be filed

2. Time and place for filing return.—This return must be filed on or before the 15th day of April following the close of the calendar year in which the gifts were made. The required return cannot be filed prior to the close of the calendar year in which the gifts were made unless the return is for a deceased donor. The return should be filed with the District Director of Internal Revenew for the district in which is located the legal residence or principal place of business of the donor, or, if he has neither in the United States, with the Director, International Operations Division, Internal Revenue Service, Washington 25, D. C., U. S. A.

3. Payment of tax.—The tax should be paid to the District Director by the donor on or before the 15th day of April following the close of the calendar year in which the gifts were made, unless an extension of time for payment thereof has been granted by the District Director.

Check or money order in payment of the tax should be made payable to "Internal Revenue Service."

4. Penalties.—Severe penalties are provided by law for willful failure to file a return on time and for willful attempt to evade or defeat payment of tax.

5. Transfers for a consideration in money or money's worth.— The Federal gift tax is not limited in its imposition to transfers without consideration, but extends to sales and exchanges for less than an adequate and full consideration in money or money's worth. In the case of a transfer of property for less than an worth. In the case of a transfer of property for less than an adequate and full consideration in money or money's worth, the amount by which the value of the property exceeded the value of the consideration constitutes a gift within the meaning of the Statute. If the consideration is not reducible to a money value, as in the case of love and affection, promise of marriage, etc., it is to be wholly disregarded and the entire value of the property transferred constitutes the amount of the gift. A bona fide sale, exchange, or other transfer of property in the ordinary course of business and free from any donative intent, is considered as made for an adequate and full consideration in money or money's worth

for an adequate and full consideration in money or money's worth. See the Gift Tax Regulations as to marital property settlement.

6. Powers of appointment.—The exercise or release of a power of appointment may constitute a gift by the individual possessing such power. In any case where such action has been taken the Gift Tax Regulations should be consulted.

7. Gift by husband or wife to third party.—Section 2513 of the Code provides that if husband and wife consent, all gifts made by them to third persons may, for the purpose of the gift tax, be considered as made one-half by each. If the consent is effective, all gifts by husband or wife to third persons must be treated in the same way. For this purpose, an individual is to be considered as the spouse of another individual only if he is married to such individual at the time of the gift and does not remarry during the remainder of the calendar year. This provision of law will apply only for a calendar year for which both spouses signify their consent as explained below, and will not apply (1) if the consenting spouses were not married to each other on the date of gift, (2) if either spouse was a nonresident not a citizen of the United States on the date of gift, (3) to a gift by one spouse if he created in the 7. Gift by husband or wife to third party.—Section 2513 of the on the date of gift, (3) to a gift by one spouse if he created in the other spouse a general power of appointment over the property interest transferred. If one spouse transferred property in part interest transferred. If one spouse transferred property in part to his spouse and in part to third parties, the consent is effective only insofar as the interest transferred to third parties is ascertainable at the time of the gift. For any calendar year for which a consent is effective the liability with respect to the entire gift tax of each spouse shall be joint and several.

The consent referred to above should be signified, by the spouse filing the return, by answering "Yes" to question B on the face of the return and, by the other spouse, by executing the "Consent of Spouse" appearing on the face of the same return. However, it is sufficient if (1) the consent of the husband is signified on the wife's return, and the consent of the wife is signified on the

husband's return; (2) the consent of each spouse is signified on his own return; or (3) the consent of both spouse is signified on one of the returns. Where one spouse files more than one return for a calendar year on or before the 15th day of April following the close of such year, the last return so filed will, for the purthe close of such year, the last return so filed will, for the purpose of determining whether a consent has been signified, be considered as the return. The consent may be so signified at any time after the close of the calendar year, subject to the following limitations: (1) The consent may not be signified after the 15th day of April following the close of such year, except where neither spouse has filed a return on or before that date, in which case the consent may be signified on the first return filed by either spouse, but not thereafter, and (2) the consent may not be signified after a notice of deficiency with respect to the tax for such year has been sent to either spouse. The executor or administrator of a deceased spouse or the guardian or committee of a legally incompetent spouse may signify such consent.

8. Joint tenancy between husband and wife.—The creation

8. Joint tenancy between husband and wife.—The creation, during 1955 or a subsequent calendar year, between husband and wife of a tenancy by the entirety or joint tenancy with right of survivorship in real property is not treated as a gift unless the donor spouse so elects in a timely filed gift tax return. This rule is also applicable with respect to additions to the value of such property whather in the form of improvements reductions in the is also applicable with respect to additions to the value of such property, whether in the form of improvements, reductions in the indebtedness, or otherwise. When the donor spouse elects to treat such transactions as a gift the filing of a gift tax return is required, even though the value of the gift is less than the allowable exclusion. The value of the gift is measured by the difference between the value of the property, or property right or interest, transferred and the value of the donor's retained interest therein. transferred and the value of the donor's retained interest therein. If the donor does not elect in a timely filed return to have such tenancy, or addition thereto, treated as a gift during the calendar year within which such tenancy was created (or addition made) the termination of such tenancy, other than by reason of the death of a spouse, results in a gift to the extent the proportion of the proceeds received by either spouse is not equal to the proportion of the consideration furnished by such spouse in acquiring or improving the property. If the donor does elect, in the manner indicated above, the termination of such tenancy, other than by reason of the death of a spouse, will result in a gift to the extent that the proceeds received by either spouse are in excess of such spouse's proportionate interest in the property immediately prior to such termination. The election referred to is applicable only with respect to the calendar year 1955 and subsequent calendar years. The creation of such tenancy between husband and wife (or additions made thereto) during a calendar year subsequent (or additions made thereto) during a calendar year subsequent to June 6, 1932, and prior to 1955 resulted in a gift includible for Federal gift tax purposes.

9. Exclusion of \$3,000.—The first \$3,000 of gifts (other than gifts of future interests in property) made to any one donee during the calendar year is, for the purpose of the computation of the tax, excluded from the amount of gifts for the year. The entire value of gifts totaling more than \$3,000 to any one donee during the year must be listed on the return. If section 2513 is applicable, all gifts to any third party donee during the year totaling more than \$3,000 must also be listed on the return irrespective of the fact that, by reason of such consent, neither spouse is considered to have made gifts in excess of \$3,000 in value. Also, in such case, if the total gifts of husband and wife to one donee exceed \$6,000, the other spouse must file a return also and list 9. Exclusion of \$3,000.--The first \$3,000 of gifts (other than and case, if the total gifts of husband and wife to one dones exceed \$6,000, the other spouse must file a return also and list gifts to the same done regardless of the amount. The entire value of any gift of a future interest in property must be included in the total amount of gifts for the calendar year in which such a gift is made. For the definition of "Future Interests," see the Gift Tax Regulations. Also, see the Regulations with respect to such gifts to minors

Gift Tax Regulations. Also, see the Regulations with respect to such gifts to minors.

10. Schedule A; gifts made during calendar year for which this return is filed.—All gifts (including charitable, public, and similar gifts) made by the donor during the calendar year for which this return is filed must, to the extent indicated in section 9 of these instructions, be disclosed in Schedule A. Where a transfer results in gifts to two individuals (such as a life estate to one with remainder to the other) the gift to each must be listed separately. If section 2513 is applicable, the full value of the gifts made by the spouse filing the return must be included and the portion to be reported by the other spouse deducted on line b. None of the gifts made by the other spouse are to be listed individually but the portion of such gifts to be reported by the spouse filing the return is to be included on line d. In order to facilitate the computations for lines (b), h(1), and h(2), the items should be segregated into the following categories: (1) gifts to spouse, (2) gifts for charitable, public, and similar uses, and (3) all other gifts. In all cases in which it is not apparent how the amounts entered on lines b, h(1), and h(2) were computed, additional sheets of the same size as the return should be attached and the computations set forth thereon in detail.

11. Description of property.—In listing upon the return the property comprising the gifts made during the calendar year, the description thereof should be such that the property may be Instructions 709 (Rev. 2-59)

readily identified. Thus, a legal description should be given of each parcel of real estate, and, if located in a city, the name of street and number, its area, and, if improved, a short statement of the character of the improvements. Description of bonds should include the number transferred, principal amount, name of obligor, date of maturity, rate of interest, date or dates on of obligor, date of maturity, rate of interest, date or dates on which interest is payable, series number where there is more than one issue, the exchange upon which listed, or the principal business office of the corporation, if unlisted. Description of stocks should include number of shares, whether common or preferred, and, if preferred, what issue thereof, par value, quotation at which returned, exact name of corporation, and, if the stock is unlisted, the location of the principal business office and State in which incorporated and the date of incorporation. If a listed security, state principal exchange upon which sold. In describing an interest in property based on the duration of a person's life, the date of birth of that person should be stated. Description of life insurance policies should give the name of the insurer tion of life insurance policies should give the name of the insurer and the number of the policy.

12. Date of valuation of property.—If the gift is made in property other than money, such property is valued as of the date of

13. Supplemental documents.—For every policy of life insur-13. Supplemental documents.—For every poticy of life insurance listed on the return, the donor must procure a statement by the company on Form 938, and file it with the District Director. If the gift was made by means of a trust, a certified or verified copy of the trust instrument must be submitted. In the case of stock of close corporations or inactive stock (which should be valued on the basis of net worth, earning and dividend paying capacity, and other relevant factors), there must be submitted balance sheets, particularly the one nearest the date of the gift and statements of the net earnings or operating results the gift, and statements of the net earnings or operating results and dividends paid for each of the 5 preceding years. Any other documents, such as appraisal lists, required for an adequate explanation, should be filed with the return. For example, where the gift consists of real estate, a copy of the appraisal, if available, should be submitted; otherwise full information as to the hasis of the valuation used should be set forth. basis of the valuation used should be set forth in Schedule A.

14. Deductions for charitable, public, and similar gifts.—The values of all charitable, public, and similar gifts listed in Schedule A should be totaled, the total exclusions claimed in Schedule A with respect to such gifts deducted, and the balance entered on

For information as to deductions authorized for charitable, public, and similar gifts, which may be claimed in this Schedule, consult the Gift Tax Regulations.

15. Marital deduction.—In determining the amount of the taxable gifts for the calendar year there may be deducted, if the donor was a citizen or resident of the United States at the time the gift was made, an amount equal to one-half the value of any propert was made, an amount equal to one-naif the value of any property interest (except as otherwise indicated below) transferred by gift to a donee who at the time of the gift was the donor's spouse. Where the included amount of the gifts to the donee spouse, as reflected in the "Total included amount of gifts for year," line g, is less than one-half the total value of the gifts to such spouse, the deduction is allowable only to the extent of such included amount.

For the purpose of the marital deduction, a property interest, whether or not in trust, is considered as having been transferred by the donor to his spouse as donee (and to no other person), if (a) she is entitled for life to all of the income from the entire (a) she is entitled for life to all of the income from the entire interest; (b) such income is payable annually or at more frequent intervals; (c) she has the power, exercisable in favor of herself or of her estate, to appoint the entire interest; (d) such power is exercisable by her alone and (whether exercisable by will or during life) is exercisable by her in all events; and (e) no part of the entire interest is subject to a power in any other person to appoint any part thereof to any person other than the surviving spouse. Where the foregoing five conditions are satisfied only with respect to a specific portion of the entire interest, see the regulations under section 2523(e) of the Internal Revenue Code for the determination of the portion thereof which qualifies for the marital deduction. the marital deduction.

Where the income from property is made payable to the donor

Where the income from property is made payable to the donor or a third party for life, or for a term of years, with remainder absolutely to the donor's spouse or to her estate, the marital deduction is equal to one-half the present value of the remainder. The marital deduction is generally not allowable where the interest transferred to the donee spouse was a "terminable interest." The expression "terminable interest" refers to a life estate, an estate for years, or any other property interest which, upon the lapse of time, upon the occurrence of an event or contingency, or upon the failure of an event or contingency to occur, will terminate or fail. If the interest is transferred to the donee spouse as sole joint tenant with the donor or as tenant by the entirety, the interest will not be considered a "terminable interest" solely by reason of the possibility that the donor may survive the donee spouse, or that there may occur a severance of the tenancy. The marital deduction also is not allowable where the property was held as "community property." The term "community property" as used for this purpose includes property

held as community property (as defined in the Gift Tax Regulations), separate property acquired by the donor as a result of a conversion, after December 31, 1941, of property held by him and the donee spouse as community property, and property acquired by the donor in exchange for such separate property.

16. Specific exemption.—In determining the amount of the taxable gifts for the calendar year there may be deducted, if the donor was a citizen or resident of the United States at the time the gifts were made, a specific exemption of \$30,000 less the sum of the amounts claimed and allowed as an exemption in prior calendar years. The exemption, at the option of the donor, may be taken in its entirety in a single year or be spread ever a project of these n its entirety in a single year, or be spread over a period of years in such amounts as he sees fit, but after the limit has been reached no further exemption is allowable. A donor who was a non-resident not a citizen of the United States at the time the gifts were made is not entitled to this exemption.

17. Schedule B; gifts made during preceding calendar years (subsequent to June 6, 1932).—Gift tax returns, Form 709, filed for preceding years subsequent to June 6, 1932, should be indicated in Schedule B. The donor's name used in each return filed for preceding years should be shown in Schedule B where there has been a change in name in this or any prior return. Any variation such as the use of full given names instead of initials should also be indicated. The correct amount of the taxable gifts for each prior year during which gifts were made (the amount finally determined), and not necessarily the amount returned in the prior case should be entered in the last column; and the the prior case, should be entered in the last column; and the amount of the specific exemption claimed and allowed for each such prior year should be entered in the third column. Enter on line b any amount by which the total specific exemption claimed and allowed for preceding years (line a) exceeds \$30,000. Any amount entered on line b should be added to the amount entered

amount entered on line b should be added to the amount entered in the last column on line a, and the sum thus obtained should be entered on line c. The amount shown on line c is the "Total amount of taxable gifts for preceding years" computed for the purpose of this return, and should be carried forward to item 2 under "Computation of tax" on the first page of the return.

18. Computation of tax.—Enter as item 1 under "Computation of tax" the amount of the taxable gifts for the year. Enter as item 2 the total amount of taxable gifts for preceding years, if any, taken from line c of Schedule B. Enter as item 3 the sum of item 1 and item 2. Compute the tax on item 3 in accordance with the "Table for computing gift tax" and enter the result obtained as item 4. Compute the tax on the total amount of taxable gifts for preceding years, if any (item 2), in accordance with the table and enter the result obtained as item 5. Then subtract item 5, the tax computed on the total amount of taxable gifts for preceding years, from item 4, the tax computed on the total taxable gifts, and enter the difference as item 6, which is the tax on taxable gifts for the year. This latter amount should be paid to the Disgifts for the year. This latter amount should be paid to the District Director

19. Declarations.—In addition to the taxpayer's declaration, if the return was prepared by another, the second declaration should be executed by the firm or person preparing the return.

20. Gift tax treaties.—Gift tax conventions with Australia (effective December 14, 1953) and Japan (effective April 1, 1955) authorize a credit in the case of doubly taxed gifts and contain rules governing the situs of property. The conventions also provide a prorated specific exemption for certain nonresident alien donors. For specific information, consult the applicable convention.

TABLE FOR COMPUTING GIFT TAX

(A) Amount of taxable gifts equaling—	(B)  Amount of taxable gifts not exceeding—	Tax on amount in column (A)	Rate of tax on excess over amount in column (A)
\$5,000 10,000 20,000 30,000 40,000 50,000 60,000 250,000 500,000 1,000,000 1,250,000 1,250,000 1,250,000 1,250,000 1,250,000 3,000,000 3,000,000 4,000,000 6,000,000 6,000,000 8,000,000 8,000,000 8,000,000	\$5,000 10,000 20,000 30,000 40,000 50,000 60,000 100,000 250,000 766,000 1,250,000 1,250,000 2,000,000 2,000,000 3,000,000 4,000,000 4,000,000 6,000,000 6,000,000 1,000,000 1,000,000 1,000,000 1,000,000	\$112.50 375.00 1,200.00 2,250.00 3,600.00 5,250.00 7,125.00 15,525.00 49,275.00 109,275.00 124,275.00 317,400.00 344,475.00 344,475.00 347,400.00 748,650.00 947,400.00 1,157,400.00 1,378,650.00 2,283,650.00 2,283,650.00 2,283,650.00 3,426,150.00 4,566,150.00	Percent 214 514 514 1074 11814 11814 21 22 14 228 2214 2214 2314 3314 3314 3314 5014 5014 5215 575

### FACSIMILE OF ESTATE TAX RETURN, 1958

(Pages used for tabulations only)

FORM 706 UNITED STATES ESTATE TAX RETURN					DO NOT WRITE IN SPACE BELOW		
(Rev. Dec. 1955) U. S. TREASUR' DEPARTMENT	Y (Applicable only to estates of decedents dying on or after August 17, 1954. If					Date received	
Internal Revenu Service	e Estates of n	onresident	not citize	ns of the U	Inited States may g For details see pa	enerally file on	
Decedent's name					Date of death		
Residence (domicile) at time of death  Citizenship (nationality) at time of death					ality) at time of		
				JTATION instructions on p		!	<u> </u>
	<del></del>						
1 Gross estate tax	use table A page	40)	PART I				\$
							Ψ
<ol> <li>Credit for State death taxes (use Table B, page 40)</li> <li>Gross estate tax less credit for State death taxes (item 1 minus item 2). This is the net amount payable unless</li> </ol>							
credit for Federa	al gift taxes, tax on	prior transl	ers, or forei	gn death ta	ixes is claimed in Par	t II	\$
			PART II				
4. Credit for Federal gift taxes\$							
_							
	-		•	•			
The estate tall pay		~~ <del>~~</del>			L REVENUE SERV		I ₹
		Assessmen	ts			Payments	
Tax on return or deficiency	Amount	List	Page	Line	Date	Principal	Interest
	\$	- <del> </del>	-			\$	<b>\$</b>
<b>24</b>		.					
		-	-				
		1			1		

DETERMINATION BY INTERNAL REVENUE SERVICE

#### SCHEDULE P

### TAXABLE ESTATE—RESIDENT OR CITIZEN

Instructions.—This Schedule Should Be Used only for the Estate of a Resident or Citizen of the United States

_	Total gross estate		\$
1.	Total gross estate		<b>V</b>
2.	Total allowable deductions	\$	
3	Specific exemption	60,000.00	
	Total deductions plus specific exemption		
5.	Taxable estate (item 1 minus item 4)		i <b>\$</b>

#### SCHEDULE Q

#### TAXABLE ESTATE-NONRESIDENT NOT A CITIZEN OF THE UNITED STATES

Instructions.—This schedule should be used only for the estate of a nonresident not a citizen of the United States. See instructions under "Deduction of administration expenses, claims, etc." on page 39. See also instructions under "Specific exemption" on page 39 for amount of specific exemption and names of countries, the estates of whose residents quality for the "prorated specific exemption." Use Form 706g (Schedule Q (2)) instead of Schedule Q in case of decedent who at the time of his death was domiciled in France or Greece and was not a citizen of the United States. (If the "prorated specific exemption" is claimed under the Japanese convention, the numerator of the fraction set forth in item 7 is the value of the property situated in the United States and subjected to tax by both Japan and the United States.)

and the Office Sides.				
<ol> <li>Value of gross estate in the United States (Schedules A, B, C, D, E, F, G, H, and I)</li> <li>Value of gross estate outside the United States, not including real property (must be supported by proof described in instructions under "Deduction of administration expenses, claims, etc., on page 39)</li> </ol>				
3. Value of total gross estate wherever situated (item 1 plus item 2)	page 33)	\$		
4. Gross deductions under Schedules J, K, and L		\$		
<ol> <li>Gross deductions under Schedules J, K, and L</li> <li>Net deductions under Schedules J, K, and L (that proportion of item 4 that</li> </ol>	t item 1 heave to item 2)	\$ .		
6. Charitable, public, and similar gifts and bequests (Schedule N)	t hem 1 bears to hem 3/	Ψ		
<ol> <li>Charitable, public, and similar gliss and bequests (Schedule II)</li> <li>Specific exemption of \$2,000 (in estates qualifying for "prorated specific</li> </ol>	examption " use \$2,000			
item 1 x 000 000 abidance in the market	exemption, use \$2,000			
or $\frac{\text{item 1}}{\text{item 3}} \times $60,000$ , whichever is the greater)				
8. Total deductions plus specific exemption (item 5 plus items 6 and 7)	ļ	\$ _		
S. Total deductions plus specific exemption (item 3 plus fields 6 data 17      Taxable estate (item 1 minus item 8)		\$		
9. Taxable estate (Item 1 minus Item 6).		<u></u>		
CREDIT FOR TAX ON PRI	· <del></del>			
	e of transferor's death			
Transferor's residence at time of death				
COMPUTATION OF THE CRED	IT			
PART I—TRANSFEROR'S TAX ON PRIOR TRANSFERS		•		
1. Net value of transfers		\$		
2. Value of transferor's estate (adjusted in accordance with instructions to	or item 2)	<b>5</b>		
3. Tax on transferor's estate (adjusted in accordance with instructions for	item 3)	D		
4. Transferor's tax on prior transfers (proportion of item 3 which item 1 be	ears to item 2)	ā		
PART II—TRANSFEREE'S TAX ON PRIOR TRANSFERS		\$		
5. Transferee's tax computed without regard to credit allowed under this	s schedule	\$		
6. Transferee's reduced gross estate		·		
7. Transferee's deductions (adjusted in accordance with instructions for it	т			
8. Transferee's reduced taxable estate (item 6 minus item 7)	Φ			
9. Tax on reduced taxable estate				
	\$			
10. Transferee's tax on prior transfers (item 5 minus item 9)				
PART III—CREDIT ALLOWABLE		œ		
PART III—CREDIT ALLOWABLE  11. Maximum amount before application of percentage requirement (item 4)		\$		
PART III—CREDIT ALLOWABLE	or item 10, whichever is smaller)	•		

Schedules P, Q, and R—Page 35

ESTATE OF ....

### **DECLARATION**

	penalties of perjury that this return (including any according y knowledge and belief, a true, correct, and complete lations thereunder.	
(Date)	(Signature)	(Address)
	DECLARATION OF ATTORNEY OR AGENT PI	REPARING RETURN
(including any accompanyin	alties of perjury that I prepared this return for the p g schedules and statements) is, to the best of my know relating to the matters required to be reported in thi	ledge and belief, a true, correct, and complete return
(Date)	(Signature)	(Address)

### TABLE A

Computation of Gross Estate Tax				
Taxable estate equaling	Taxable estate not exceeding	Tax on amount in column (1)	Rate of tax on excess over amount in column (1)	
(1)	(2)	(3)	(4)	
5, 000 10, 000 20, 000 30, 000 40, 000 50, 000 100, 000 500, 000 750, 000 1, 000, 000 1, 500, 000 2, 500, 000 2, 500, 000 3, 500, 000 3, 500, 000 4, 000, 000 5, 000, 000 6, 000, 000 7, 000, 000 7, 000, 000 7, 000, 000	(Dollars) 5, 000 10, 000 20, 000 30, 000 40, 000 50, 000 60, 000 250, 000 750, 000 1, 000, 000 1, 250, 000 2, 500, 000 2, 500, 000 2, 500, 000 3, 500, 000 3, 500, 000 4, 000, 000 6, 000, 000 6, 000, 000 7, 000, 000 8, 000, 000	(Dollars)  150 500 1,600 3,000 4,800 9,500 20,700 65,700 145,700 2335,700 423,200 528,200 998,200 1,563,200 1,563,200 1,563,200 1,563,200 1,563,200 1,563,200 1,563,200 3,138,200 3,383,200 3,383,200	(Percent) 3 7 11 14 18 22 25 28 30 32 35 37 39 42 45 49 53 56 59 63 67 70 73	
8, 000, 000 10, 000, 000	10, 000, 000	4, 568, 200 6, 088, 200	76 77	

### TABLE B

Taxable estate equaling	Taxable estate not exceeding	Credit on amount in column (1)	Rate of credit on excess ove amount i column (1
(1)	(2)	(3)	(4)
(Dollars) 40, 000 90, 000 140, 000 240, 000 440, 000 840, 000 1, 040, 000 1, 540, 000 2, 040, 000 2, 040, 000 3, 540, 000 4, 040, 000 5, 040, 000 7, 040, 000 8, 040, 000 9, 040, 000 10, 040, 000	(Dollars) 90, 000 140, 000 240, 000 440, 000 840, 000 840, 000 1, 040, 000 2, 040, 000 3, 040, 000 3, 540, 000 4, 040, 000 5, 040, 000 6, 040, 000 8, 040, 000 9, 040, 000	(Dollars)  400 1, 200 3, 600 10, 000 18, 000 27, 600 38, 800 70, 800 106, 800 146, 800 190, 800 238, 800 290, 800 402, 800 402, 800 650, 800 786, 800 930, 800 1, 082, 800	(Percent) 0.1 0.2 3.2 4.4 4.5 6.6 7.2 8.6 8.1 10.6 11.1 12.6 12.6 13.1 14.6 15.6 16.6

Form 706NA UNITED STATES Do not write in this space U. S. TREASURY **NONRESIDENT ALIEN ESTATE TAX RETURN** DEPARTMENT Internal Revenue (For use only by estates of decedents dying after August 16, 1954) Service The return must under certain circumstances be filed on Form 706 instead of this form. For details see section 2 of instructions. Decedent's name Date of death Residence (domicile) at time of death Citizenship (nationality) at time of death Business or occupation Designations (Executor, administrator, beneficiary, custodian, trustee) Names of persons filing return Mailing address (Number, street, city, zone, State) If the answer to question 6, 7, or 8 is "Yes," use of this form is inappropriate, and the return should be made on Form 706. 1a. Did the decedent die testate? ☐ YES ☐ NO 6. Did the decedent make any transfer during his **b.** Were letters testamentary or of administration granted for the estate? lifetime (without an adequate and full consideration in money or money's worth) of property of an amount of \$5,000 or more, any part of which was situated in the United States ☐ YES ☐ NO If granted to persons other than those filing the return, supply names and addresses either at the time of transfer or at the time of 2. Did the decedent, at the time of his death, ☐ YES ☐ NO the decedent's death? own any— **a.** Real property located in the United States? 7. Were there in existence at the time of the ☐ YES. ☐ NO☐ YES ☐ NO decedent's death any trusts created by him during his lifetime, any part of the property of which was situated in the United States **b.** Stocks of United States corporations? c. Bonds, certificates, checks, bills, or notes ☐ YES ☐ NO physically located in the United States? either when the trust was created or at the time of the decedent's death? Debts owing by persons resident in the United States or by United States corpora-YES NO 8a. Did the decedent, at the time of his death, possess a general power of appointment over property any part of which was situated in the United States? ☐ YES ☐ NO **3.** Was the decedent engaged in business in the United States at date of death? ☐ YES ☐ NO b. Or, at any time, exercise or release such a ☐ YES ☐ NO 4. Did the decedent and spouse own, at the time of death, any community property situated in the United States? (NOTE.—A general power of appointment means any power of appointment exercisable in favor of the decedent, his estate, his creditors, or the creditors of his estate, and includes the right of a beneficiary to appropriate or consume the principal of a trust. See ☐ YES ☐ NO 5. Did the decedent, at the time of his death, own any property situated in the United States as a joint tenant or as a tenant by the entirety ☐ YES ☐ NO with right of survivorship? Estate Tax Regulations for complete definition.) Computation of tax (see sections 10 and 11 of instructions) 1. Taxable estate (item 8, schedule B) ..... 2. Gross tax on taxable estate (use "Table for computing estate tax") ...... 3. Credit for State death taxes 4. Net estate tax payable (item 2 minus item 3) ...... **DECLARATION** We/I declare under the penalties of perjury that this return including the additional sheets attached, if any, has been examined by us/me, and to the best of our/my knowledge and belief, is a true, correct, and complete return. It is understood that a complete return requires the listing herein of all the property constituting the part of the decedent's gross estate (as defined by the Statute) situated in the United States. Date .... (Signatures of person(s) filing return) (Signature of person preparing return)

(Address of person preparing return)

Date .....

### SCHEDULE A-Gross Estate in the United States (see sections 3, 4, 5, 6, and 7 of instructions)

Is election hereby made to have the gross estate of this decedent valued in accordance with values as of a date or dates subsequent to the decedent's death as authorized by section 2032 of the Internal Revenue Code? TYES NO (This election cannot be exercised unless it is shown upon the return and the return is timely filed. The information in columns (c) and (d) should not be furnished unless the reply to this question is "Yes.")

a) No.	(b) Description of property	(c) Subsequent valuation date	(d) . Alternate value	(e) Value at date of death
			\$	\$
		ļ		•
		[		
· ·	(If more space is needed, attach additional sheets of	same size)		-
		Total	\$	\$

### SCHEDULE B-Taxable Estate (see sections 8 and 9 of instructions)

If adequate proof in support of items 2 and 4 is not submitted, deduction at item 4 will not be allowed. If adequate proof in support of item 2 is not submitted, deduction at item 6 will be limited to \$2,000. See section 9 of instructions for circumstances under which "prorated specific exemption" will be allowed. If prorated specific exemption is claimed under Japanese treaty, the numerator of the fraction set forth in item 6 is the value of the property situated in the United States and the subject of tax by both the United States and Japan.

1.	Gross estate in the United States (total, schedule A)	\$
2.	Gross estate outside the United States, not including real property	
3.	Total gross estate wherever situated (item 1 plus item 2)	\$
4.	Amount of funeral expenses, administration expenses, debts of decedent, mortgages and liens, and losses during administration (attach itemized schedule)	
5.	Deduction of expenses, claims, etc. (that proportion of item 4 that item 1 bears to item 3)	
	Specific exemption of \$2,000 (in estates qualifying for "prorated specific exemption," use \$2,000 or $\frac{\text{item 1}}{\text{item 3}} \times $60,000$ ,	
	whichever is the greater)	
7.	Total deductions (item 5 plus item 6)	
	Taxable estate (item 1 minus item 7)	

### **GENERAL INFORMATION**

- a. Time and place for filing return.—The return is due 15 months after the date of the decedent's death. The return must be filed with the Director of International Operations, Internal Revenue Service, Washington 25, D. C.
- b. Payment of tax.—The tax is due 15 months after the date of the decedent's death, and must be paid within such period unless an extension of time for payment thereof has been granted by the Director. Check or money order in payment of the tax should be made payable to "Internal Revenue Service."
- **c. Penalties.**—Severe penalties are provided by law for willful failure to make and file a return and for willful attempt to evade or defeat payment of tax.

## TABLE FOR COMPUTING ESTATE TAX (For rates of tax on taxable estates exceeding \$500,000, see the Estate Tax Regulations.)

(A) Taxable estate equaling—	(B) Taxable estate not exceeding—	Tax on amount in column (A)	Rate of tax on excess over amount in column (A)
			Percent
	\$5,000	l	3
\$5,000	10,000	\$150	7
10,000	20,000	500	11
20,000	30,000	1,600	14
30,000	40,000	3,000	18
40.000	50,000	4,800	22
50.000	60,000	7,000	25
60,000	100,000	9,500	28
100,000	250,009	29,700	30
250.600	500,000	65,700	32

[Asterisk (\*) indicates new items]

### FIDUCIARY INCOME TAX RETURNS

A	D
*Additional first year depreciation (see also Deductions, depreciation and depletion)	Deductions: Page Capital gain
	*Federal estate tax, fiduciary's share of. 11, 17, 31 Interest paid (see also Other deductions) 4, 9,
В	10, 16, 31
*Bank-administered trusts	Other deductions
profit and loss; see also, Partnership and fi-	Dividends received: 24, 26, 31
duciary profit and loss.)	Before exclusions 3-6, 9, 11, 15, 19, 21, 23, 25,
C Capital gains and losses:	Exclusions from
*Capital gains tax deemed paid, tax credit for 12, 13, 18, 27	E
Capital gain deduction	Effective tax rate
Short-term gain or loss	*Estate tax, fiduciary's share of
Changes in tax laws: *Small Business Tax Revision Act of 1958 3	F
*Technical Amendments Act of 1958	Facsimile of fiduciary income tax return
Estates and trusts 8, 9	Filing requirements. (See Requirements for
Income tax status (taxable or nontaxable)       8, 9         States and Territories	filing.) Foreign taxes paid
Type of tax	G
Comparative data	Gross income (see also Income, Total)

Н	Da	0
Historical data, 1949-1958	Page 30-32	Other areas
I		Overpayment of tax 12, 18, 2
Income (see also Sources of income) Classes:		
Total	9, 27 25-26 7, 12 28, 32 26-31 19-24 26-30 28-31	Partial tax
tax)12, 1	7, 27	R
Credits. (See Tax credits.) Interest:		Regulated investment companies, distributions of. 9-12 Requirements for filing for estates and trusts 7, 9,
Partially tax-exempt (see also Tax credits). Paid		13, 32 Rents and royalties 3-5, 9, 11, 15, 19, 21, 23, 25, 31
L Law	-7, 32 -7, 31	Returns:       25, 26         Excluded
Miscellaneous income. (See Other income.)		
Multiple trusts	7, 11	S Sales of capital assets. (See Capital gains and
N		losses.) Sales of property other than capital assets 3-5, 16,
*Capital gains tax deemed paid	25-27 19-24	Sample
12, 27, 2 Number of returns filed. (See Specific type of		States and Territories
return classification.)		Synopsis of Fiduciary income tax law

. Т			age
Tax. (See Income tax.)	Page	Tier system	7
Tax due	13, 18	Trade or business profit and loss 3-5,10, 11, 15,	21.
Taxable estates. (See Estates.) Taxable income. (See Income, and Returns.)		23, 25,	
Taxable returns	-28, 31	Trusts:	
Taxable trusts	-	*Bank-administered	
Tax credits:		Characteristics of	
*Capital gains tax deemed paid 12, 13,		*Multiple	
Dividends received		*Nonbank-administered	
Partially tax-exempt interest 9, 12, 13,		Nontaxable	
Tax paid at source		Provisions of law relating to	
*Tax previously paid or withheld		Simple 5-7, 9, 11, 20, 22,	
Taxes paid. (See Deductions, taxes paid; Tax		Taxable	
credits, tax paid at source; and, Tax previous		Types of	
paid or withheld.) Tax rates	12. 32	Types of tax	28
Tax status	5-28, 31		
*Technical Amendments Act of 1958	3		
Tentative returns	12, 15	U	
Terms used:	16 17		
Deductions and exclusions 3, 4, 6, 9-11,	26. 31	*Uninsured losses of business property and capital	11
Estates and trusts	4-11	assets	11
Fiduciary income tax law	5 <b>-</b> 7, 32		
Taxable and nontaxable returns 3, 8			
Taxable and nontaxable trusts	5, 9	₩	
Total income Territories	3-5 9,29	Wholly tax-exempt interest	9
Theft losses. (See Deductions, other.)	9, 29	Withheld tax. (See Tax previously paid or with-	
Throwback rule	6	held.)	
		•	
	GIFT TAX	RETURNS	
В		F	
	. 41. 45		101
Bonds and stocks	, 41 <b>,</b> 45	Facsimile of gift tax return	101 45
	, 41 <b>,</b> 45		
Bonds and stocks		Facsimile of gift tax return	45
Bonds and stocks	, 41 <b>,</b> 45	Facsimile of gift tax return	45
Bonds and stocks	, 41 <b>,</b> 45 37	Facsimile of gift tax return	45
C Cash	, 41 <b>,</b> 45 37 35	Facsimile of gift tax return	45
Bonds and stocks	, 41 <b>,</b> 45 37 35	Facsimile of gift tax return	45
C Cash	, 41, 45 37 35 2, 44,45	Facsimile of gift tax return	101 39
C Cash	41, 45 37 35 2, 44,45 35, 36	Facsimile of gift tax return	101 39
C Cash	37 37 35 2, 44,45 35, 36	Facsimile of gift tax return	101 39
C Cash	37 37 35 2, 44, 45 35, 36 41, 44	Facsimile of gift tax return	101 39 47 39 36 47
CCash	37 37 35 2, 44, 45 35, 36 41, 44 41, 44 37, 44	Facsimile of gift tax return	101 39 47 39 36 47 45
C Cash	37 37 35 2, 44, 45 35, 36 41, 44 41, 44 37, 44	Facsimile of gift tax return	101 39 47 39 36 47 45 45
C Cash	37 37 35 2, 44, 45 35, 36 41, 44 41, 44 37, 44 42, 43 38, 46 37, 44	Facsimile of gift tax return	101 39 47 39 36 47 45
C Cash	37, 35 2, 44, 45 35, 36 41, 44 41, 44 37, 44 42, 43 38, 46 37, 44 35, 37	Facsimile of gift tax return  Federal bonds  38, 40, 41,  Filing requirements (See Requirements for filing.)  Form 709  G  Gift tax  36, 40, 41, 43, 44, 46,  Computation  Liability  Gift tax law  37,  Gifts by types of property  38, 40, 41,  Gifts of spouse reported by taxpayer  39, 40-42,  Gifts to third parties  36, 40, 41,  36,  37,  38,  39,  30,  30,  31,  32,  33,  34,  36,  36,  36,  37,  38,  38,  39,  30,  30,  30,  31,  32,  33,  34,  34,  35,  36,  36,  37,  38,  39,  30,  30,  30,  30,  30,  30,  30	101 39 47 39 36 47 45 45
C Cash	37 37 35 2, 44, 45 35, 36 41, 44 37, 44 42, 43 38, 46 37, 44 35, 37	Facsimile of gift tax return Federal bonds	101 39 47 39 36 47 45 45 45
C Cash	37, 35 2, 44, 45 35, 36 31, 44, 44 37, 44 37, 44 37, 44 37, 44 37, 44 37, 44 37, 44 37, 44	Facsimile of gift tax return. Federal bonds	101 39 47 39 36 47 45 45 45
C Cash	37 37 35 2, 44, 45 35, 36 41, 44 37, 44 37, 44 37, 44 38, 46 37, 44 35, 37 35 36, 39 36, 39	Facsimile of gift tax return Federal bonds	101 39 47 39 36 47 45 5-39
C Cash	37 37 35 2, 44, 45 35, 36 41, 44 37, 44 37, 44 37, 44 38, 46 37, 44 35, 37 35 36, 39 36, 39	Facsimile of gift tax return	101 39 47 39 36 47 45 5-39
C Cash	37, 36 37, 36 35, 36 41, 44 37, 44 37, 44 37, 44 38, 46 37, 44 35, 37 36, 39 36, 39 36, 39	Facsimile of gift tax return	101 39 36 47 45 5-39 47 45 5-39 3-45
C Cash	37, 36 37, 36 35, 36 41, 44 37, 44 37, 44 37, 44 38, 46 37, 44 35, 37 36, 39 36, 39 36, 39	Facsimile of gift tax return. Federal bonds	101 39 36 47 45 5-39 47 45 5-39 3-45
C Cash	41, 45 37 35 2, 44, 45 35, 36 41, 44 41, 44 37, 44 42, 43 38, 46 37, 44 35, 37 36, 39 36, 39 36, 39 36, 39	Facsimile of gift tax return	101 39 36 47 45 45 45 45 45 45 47 45 45 47 45 47 45 47 45 47 47 47 47 47 47 47 47 47 47 47 47 47
C Cash	37, 36 37, 36 35, 36 41, 44 37, 44 37, 44 37, 44 38, 46 37, 44 35, 37 36, 39 36, 39 36, 39	Facsimile of gift tax return Federal bonds	101 39 36 47 36 47 45 45 45 3-45 3-45 45 45 45 45 45 45 45 45 45 47 45 47 45 47 47 47 47 47 47 47 47 47 47 47 47 47
C Cash	37 37 35 2, 44, 45 35, 36 41, 44 37, 44 37, 44 38, 46 37, 44 35, 37 36, 39 36–39 40, 41 37	Facsimile of gift tax return Federal bonds	101 39 36 47 39 36 47 45 45 45 33 45 45 45 45 45 45 45 45 45 45 45 45 45
C Cash	37, 36 31, 36 32, 44, 45 35, 36 31, 44 37, 44 37, 44 37, 44 38, 46 37, 44 35, 37 36, 39 36,  Facsimile of gift tax return Federal bonds	101 39 36 47 36 45 45 45 33 45 45 45 45 45 45 45 45 45 45 45 45 45	
C Cash	36, 38, 44, 45  36, 38, 36  36, 38, 36  36, 38, 44, 45	Facsimile of gift tax return. Federal bonds	101 39 36 47 36 47 36 47 45 33 45 45 45 45 45 45 45 45 45 45 45 45 45
C Cash	36, 38, 44, 45, 43, 43, 44, 45, 44, 45, 46, 47, 48, 48, 46, 47, 48, 48, 48, 48, 48, 48, 48, 48, 48, 48	Facsimile of gift tax return Federal bonds	101 39 36 47 36 47 36 47 45 33 45 45 45 45 45 45 45 45 45 45 45 45 45
C Cash	36, 38, 44, 45, 43, 43, 44, 45, 44, 45, 46, 47, 48, 48, 46, 47, 48, 48, 48, 48, 48, 48, 48, 48, 48, 48	Facsimile of gift tax return. Federal bonds	101 39 36 47 36 47 36 47 45 33 45 45 45 45 45 45 45 45 45 45 45 45 45
C Cash	36, 38, 44, 45, 43, 43, 44, 45, 44, 45, 46, 47, 48, 48, 46, 47, 48, 48, 48, 48, 48, 48, 48, 48, 48, 48	Facsimile of gift tax return. Federal bonds	101 39 36 47 36 47 36 47 45 33 45 45 45 45 45 45 45 45 45 45 45 45 45
C Cash	36, 38, 44, 45 36, 38, 36 36, 38, 44 37, 44 37, 44 37, 44 37, 44 37, 44 37, 44 37, 44 37, 37 36, 39 36, 39 36, 39 36, 39 36, 39 36, 39 36, 39	Facsimile of gift tax return. Federal bonds	45 101 39 47 39 36 47 45 5-39 47 45 5-39 45 45 45 45 45 45 45 45 45 45 45 45 45
C Cash	36, 38, 44, 45 36, 38, 36 36, 38, 44 37, 44 37, 44 37, 44 37, 44 37, 44 37, 44 37, 44 37, 37 36, 39 36, 39 36, 39 36, 39 36, 39 36, 39 36, 39	Facsimile of gift tax return	45 101 39 47 39 36 47 45 5-39 47 45 5-39 45 45 45 45 45 45 45 45 45 45 45 45 45

114		IINL	JEA .	
	L	Dogo		Page
Tiobility for gift toy		Page 36	Summary for 1959	35 <b>,</b> 36
Liability for gift tax		50	Synopsis of gift tax law	47
	M			
	M	10.15	. <b>T</b>	
Marital deduction			Tax. (See Gift tax.)	
Matched returns of husbands Measures of property donate			Tax computation	36 <b>,</b> 39
Measures of property donate	54	رر وال	Tax items	39
			Tax rates	
•	N		Recurrent donors	36
*New data:			Taxable and nontaxable returns. (See Tax status.)	, 40-40
*States and Territories.		38. 46	Taxable gifts	-37. 39
Noncharitable gifts			Current year 40, 41	
Nonresident aliens:			Prior years 40, 41	, 43-46
Charitable deduction		38	Taxable returns	
Requirements for filing	ğ	36	Taxpayer's gifts reported by spouse 39, 40	
Nontaxable returns		, 40–46	*Technical Amendments Act of 1958	35
Number of returns filed. (			Terms used: Deductions	44-46
return or classification	• /		Exclusions	45. 47
			Gift tax	
	0		Matched returns of husbands and wives	
Other press		20 17	Prior years	
Other areasOther bonds			Returns for which spouse not required to	0.0 : -
Other gifts	35. 38. 40.	41, 45	file 37,	
0 01102 822 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	,	,	Returns with consent	
			Taxable gifts	
			Total gifts	
	P	0.4	Total gifts plus gift tax	35, 37
Prior years		36 <b>,</b> 37	Types of property comprising total gifts 38,4	0,41,45
Provisions of the 1954 Code	3	36	Unmatched returns of husbands and wives	
			Third party gifts by husbands and wives	36-39
	R		Total deductions (see also Deductions) 40, 41	
Real estate		41 45	Total gifts	44 45
Recurrent donors	36. 37.	41, 44	Before exclusions	
Requirements for filing		38, 47	Types of. (See Types of property comprising	,
Citizens or residents.		35 <b>,</b> 36	total gifts.)	
Deceased donor		36	Total gifts plus gift tax classes 35, 37,	42, 43
Nonresident aliens		36	Types of property comprising total gifts 38,	40, 41,
Returns: Excluded		26 27	75 38 40	45 41 45
Facsimile	• • • • • • • • • • • • • • • • • • • •	36, 37 101	Cash	
Included		36	Federal bonds	
			Insurance 35, 38, 40,	41, 45
			Other bonds	, 41, 45
	S		Other gifts	41, 45
Source of data		36, 37	Real estate	41, 42
Specific exemption	35-41, 43	<b>-</b> 45, 47	State and municipal bonds 38, 40,	41, 40
Spouses' returns. (See Hu				
State and municipal bonds.			U	
*States and Territories Stocks and bonds			Unmatched returns	37. 45
Drocks and bonds	, 50, 50, 40,	41, 42	Olima College Te Cultus	- i, i.
•				
	E:	STATE TA	AX RETURNS	
A1144	A		· C	7 60 00
Additional tax		83	Cash	7-60, 82 54, 56
Administrative expenses			Changes in law	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Age of decedent			Citizens and residents	82. 83
*Alternate valuation of gros			Claims against the estate	52 <b>,</b> 55
*Annuities	····· 52, 54, 55	57-60	Classification of estate tax returns	53 <b>,</b> 54
Applicable revenue acts	53,	55, 83	Age, sex, and marital status of decedent	52-54,
	•			62-70
	В		Citizens and residents	, 82 <b>,</b> 83
Posis to-		44	*Method of valuation	82 R2
Basic tax		83 7-60 83	Nonresident aliens	69. 70
Bonds, and stocks	•••••••••• 22, 24, 27	∠00 و 00	Dibe of Eross estate Jr. 77, 74, 77-01,	,, 10

Classification of estate tax returns—Continued Page Size of net estate before specific exemption. 53, 58, 61, 62, 68, 71, 73-81 States and Territories 53, 54, 72-81 Tax status (taxable and nontaxable returns). 51, 53,	I Page *Information items
#With and without State tax credit 53, 54, 72-81  Community property	J *Jointly owned property 54, 55, 56-60
Computation of estate tax	L Losses during administration, net 52, 55, 57-60
D	. <b>M</b>
Date of death	Marital deduction
Debts and mortgages	N
Funeral and administrative expenses 52, 55, 57-60 Insurance	Net estate: Before specific exemption
Nonresident aliens	Net tax liability
Disallowed deductions 52, 55, 57-60, 82	Nontaxable returns (see also Nontaxable es- tates)
E	Number of returns filed. (See Specific type of return or classification.)
Estate tax law	
	0 Other areas
F	Other deductions
Facsimiles of estate tax returns	P
Filing requirements. (See Requirements for filing.)	*Powers of appointment
Foreign death tax credits	Prior year transfers       51-60, 83         Property previously taxed, net       55         Property, types of       52, 54, 55         Provisions of the 1954 Code       51, 52
G	_
Gift tax	Real estate
	Sex of decedent 53 54 62-70
H Historical data, 1950-59	Sex of decedent

Page State and municipal bonds	Terms used:       Page         Alternate valuation.       54         Credits.       56         Deductions.       55         Estate tax.       56         Gross estate.       53, 54         *Information items.       56         Net estate before specific exemption.       53         Specific exemption.       53         Taxable and nontaxable returns.       53         Total deductions.       52, 55, 57-60, 82         Total gross estate.       (See Gross estate.)
Tax credits: Federal gift taxes	Transfers, prior year
Explanation of term	U         *United States possessions       51, 53, 54, 56         V         *Value at date of death       53, 71

	•				
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